Auditor-General Opinion 2009/2010

Auditor-General Opinion of Financial Statements 2008/2009

AUDITOR'S REPORT OF THE AUDITOR-GENERAL TO THE KWAZULU-NATAL PROVINCIAL LEGISLATURE AND THE COUNCIL ON THE ETHEKWINI MUNICIPALITY

REPORT ON THE CONSOLIDATED FINANCIAL STATEMENTS

Introduction

1. I have audited the accompanying consolidated financial statements of the eThekwini Municipality, which comprise the consolidated and separate statement of financial position as at 30 June 2010, the consolidated and separate statement of financial performance, statement of changes in net assets and cash flow statement for the year then ended and a summary of significant accounting policies and other explanatory information, as set out on pages 300 to 384.

Accounting officer's responsibility for the consolidated financial statements

2. The accounting officer is responsible for the preparation and fair presentation of these financial statements in accordance with the Standards of Generally Recognised Accounting Practice (Standards of GRAP) and in the manner required by the Local Government: Municipal Finance Management Act of South Africa, 2003 (Act No. 56 of 2003) (MFMA) and the Division of Revenue Act of South Africa, 2009 (Act No. 12 of 2009) (DoRA). This responsibility includes: designing, implementing and maintaining internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditor-General's responsibility

3. As required by section 188 of the Constitution of South Africa, 1996 (Act No. 108 of 1996), section 4 of the Public Audit Act of South Africa, 2004 (Act No. 25 of 2004) (PAA) and section 126(3) of the MFMA, my responsibility is to express an opinion on these financial statements based on my audit.

4. I conducted my audit in accordance with International Standards on Auditing and *General Notice 1570 of 2009* issued in *Government Gazette 32758 of 27 November 2009*. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether these financial statements are free from material misstatement.

5. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

6. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

7. In my opinion, these financial statements present fairly, in all material respects, the consolidated and separate financial position of eThekwini Municipality as at 30 June 2010, and its consolidated and separate financial performance and its cash flows for the year then ended in accordance with Standards of GRAP and in the manner required by the MFMA and DoRA.

Emphasis of matters

8. I draw attention to the matters below. My opinion is not modified in respect of these matters:

Restatement of corresponding figures

9. As disclosed in note 39 to the financial statements, the corresponding figures for the year ended 30 June 2009 have been restated as a result of errors discovered during the year ended 30 June 2010.

Irregular expenditure

10. As disclosed in note 43 to the financial statements, irregular expenditure amounting to R532,576 million was incurred mainly as a result of awards to suppliers which was in contravention of the Municipal Supply Chain Management Regulations (GNR 868 of 30 May 2005) (Municipal SCM Regulations).

Material losses

11. As disclosed in note 50 to the financial statements, material losses relating to water, electricity and bad debts written off were incurred by the municipality during the year.

Additional matter

12. I draw attention to the matter below. My opinion is not modified in respect of this matter:

Unaudited supplementary schedules

13. The supplementary information set out on pages 385 to 394 does not form part of the financial statements and is presented as additional information. I have not audited these schedules and accordingly I do not express an opinion thereon.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

14. As required by the PAA and in terms of *General Notice 1570 of 2009* issued in *Government Gazette 32758 of 27 November 2009*, I include below my findings on the report on predetermined objectives, compliance with the following key laws and regulations, Local Government: Municipal Systems Act of South Africa, 2000 (Act, No. 32 of 2000) (MSA) and Municipal SCM Regulations (GNR 868 of 30 May 2005) and financial management (internal control).

Predetermined objectives

15. Material findings on the report on predetermined objectives, as set out on pages 213 to 230, are reported below:

Non-compliance with regulatory and reporting requirements

Municipal Systems Act

Inadequate content of the integrated development plan

16. The key performance indicators for the strategic goal of quality living environment: Plan 3 did not include the percentage of households with access to the basic level of water, sanitation, electricity, solid waste removal and households earning less than R1 100 per month with access to basic services as prescribed in terms of section 43 of the MSA.

Usefulness of information

17. The following criteria were used to assess the usefulness of the planned and reported performance:

    - Consistency: Has the municipality reported on its performance with regard to its objectives, indicators and targets in its approved annual integrated development plan, i.e. are the objectives, indicators and targets consistent between planning and reporting documents?
    - Relevance: Is there a clear and logical link between the objectives, outcomes, outputs, indicators and performance targets?
    - Measurability: Are objectives made measurable by means of indicators and targets? Are indicators well defined and verifiable, and are targets specific, measurable, and time bound?

The following audit finding relates to the above criteria:

Changes to planned performance information not approved

18. The municipality excluded nine performance indicators approved on the scorecard for the strategic goal of quality living environment: Plan 3 from the annual performance report submitted for audit.

Compliance with laws and regulations

Municipal Supply Chain Management Regulations

Expenditure was incurred in contravention of or not in accordance with applicable legislation resulting in irregular expenditure

19. Various awards were given to persons who are in the service of the state and employees of the municipality contrary to Municipal SCM Regulation 44.

20. Contrary to Municipal SCM Regulation 5(2), various awards above R10 million was not approved by the accounting officer.

21. Various awards exceeding R200 000 were made without going through a competitive bidding process as required by Municipal SCM Regulation 19.

22. Consultancy services exceeding R200 000 were procured without going through a competitive bidding process in contravention of Municipal SCM Regulation 35(2).

23. Contrary to Municipal SCM Regulation 17(1)(c), a number of goods and services of a transaction value between R10 000 and R200 000 were procured without inviting at least three written price quotations and the deviation was not approved by the delegated authority.

Supply Chain Management legislative requirements were not implemented or not adhered to not resulting in irregular expenditure

24. Contracts were amended and extended without the reasons for the proposed amendments being tabled in Council and the local community being given reasonable notice of the intention to amend the contract and having been invited to submit representations as required by section 116(3) of the MFMA.

Municipal Systems Act

25. Not all councillors' and directors' declarations of financial interest as required by schedule 1, section 7 of the MSA were available.

Internal control

26. I considered internal control relevant to my audit of the financial statements and the report on predetermined objectives as well as compliance with the MFMA, MSA and Municipal SCM Regulations, but not for the purpose of expressing an opinion on the effectiveness of internal control.

27. The matters reported below are limited to the significant deficiencies regarding the findings on the report on predetermined objectives and the findings on compliance with laws and regulations.

Leadership

28. Documented policies and procedures to guide the operations of the entities to comply with laws and regulations and reporting requirements on predetermined objectives were inadequate and not always adhered to.

Financial and performance management

29. The Municipality and its entities have not implemented an effective internal monitoring system and processes to ensure adherence with all Municipal SCM Regulations.

Governance

30. The risk assessments were not used to identify deficiencies in internal controls.

OTHER REPORTS

Investigations in progress

31. Twenty-five investigations of a general nature relating to alleged procurement fraud and irregularities and a special investigation into alleged irregularities in the Housing Department.

Investigations completed during the financial year

32. Three investigations. Two cases related to procurement irregularities amounting to R98,688 million and resulted in one dismissal and one warning being issued. The other case related to fraudulent payment of salaries to a ghost employee of an employment agency in excess of R200 000. The agency's service was terminated and the case reported to the SAPS. In addition, a forensic investigation relating to irregular expenditure at Durban Marine Theme Park (Pty) Ltd resulted in disciplinary action taken against eight staff members and one dismissal. Criminal charges have been laid.

Auditor-General

Pretoria

15 December 2010

AUDITOR-GENERAL
SOUTH AFRICA

Auditing to build public confidence

AUDITOR'S REPORT OF THE AUDITOR-GENERAL TO THE KWAZULU-NATAL PROVINCIAL LEGISLATURE AND THE COUNCIL OF ETHEKWINI MUNICIPALITY ON THE DURBAN MARINE THEME PARK (PTY) LTD

REPORT ON THE FINANCIAL STATEMENTS

Introduction

1. I have audited the accompanying financial statements of the Durban Marine Theme Park (Pty) Ltd, which comprise the statement of financial position as at 30 June 2010, and the statement of financial performance, statement of changes in net assets and cash flow statement for the year then ended, a summary of significant accounting policies and other explanatory information, and the directors' report, as set out on pages 420 to 449.

Accounting officer's responsibility for the financial statements

2. The accounting officer is responsible for the preparation and fair presentation of these financial statements in accordance with the South African Standards of Generally Recognised Accounting Practice (SA Standards of GRAP) and in the manner required by the Local Government: Municipal Finance Management Act of South Africa, 2003 (Act No. 56 of 2003) (MFMA) and the Companies Act of South Africa, 2008 (Act No. 71 of 2008). This responsibility includes: designing, implementing and maintaining internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, selecting and applying appropriate accounting policies and making accounting estimates that are reasonable in the circumstances.

Auditor-General's responsibility

3. As required by section 188 of the Constitution of South Africa, 1996 (Act No. 108 of 1996), section 4 of the Public Audit Act of South Africa, 2004 (Act No. 25 of 2004) (PAA) and section 126(3) of the MFMA, my responsibility is to express an opinion on these financial statements based on my audit.

4. I conducted my audit in accordance with International Standards on Auditing and *General Notice 1570 of 2009* issued in *Government Gazette 32758 of 27 November 2009*. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

5. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

6. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

7. In my opinion, the financial statements present fairly, in all material respects, the financial position of the Durban Marine Theme Park (Pty) Ltd as at 30 June 2010 and its financial performance and its cash flows for the year then ended, in accordance with SA Standards of GRAP and in the manner required by the MFMA and the Companies Act of South Africa.

Emphasis of matters

8. I draw attention to the matters below. My opinion is not modified in respect of these matters:

Restatement of corresponding figures

9. As disclosed in note 18 to the financial statements, the corresponding figures for the year ended 30 June 2009 have been restated as a result of errors discovered during the year ended 30 June 2010.

Irregular expenditure

10. As disclosed in note 31 to the financial statements, irregular expenditure amounting to R3,156 million was incurred, as a result of contracts awarded to suppliers in contravention of the Municipal Supply Chain Management Regulations (GNR 868 of 30 May 2005) (SCM Regulations).

Additional matter

11. I draw attention to the matter below. My opinion is not modified in respect of this matter:

Unaudited supplementary schedules

12. The supplementary information set out on pages 450 to 457 does not form part of the financial statements and is presented as additional information. I have not audited these schedules and accordingly I do not express an opinion thereon.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

13. As required by the PAA and in terms of *General Notice 1570 of 2009* issued in *Government Gazette 32758 of 27 November 2009*, I include below my findings on the report on predetermined objectives, compliance with the following key laws and regulations, MFMA, Local Government: Municipal Systems Act of South Africa, 2000 (Act No. 32 of 2000) (MSA), Companies Act of South Africa and financial management (internal control).

Predetermined objectives

14. There were no material findings on the report on predetermined objectives, as set out on pages 405 to 410.

Compliance with laws and regulations

Municipal Finance Management Act

Municipal Supply Chain Management Regulations

Expenditure was incurred in contravention of, or not in accordance with, applicable legislation, resulting in irregular expenditure

15. Contrary to SCM Regulation 44, rewards were given to persons who were in the service of the state.

16. Goods and services with a transaction value between R10 000 and R200 000 were procured without inviting at least three written price quotations and without the deviation being approved by the chief financial officer as required by SCM Regulation 17(1)(c).

Supply chain management legislative requirements were not implemented or not adhered to not resulting in irregular expenditure

17. Contrary to SCM Regulation 18(a), procurement of goods and services with a value in excess of R30 000 were not advertised for at least seven days.

Internal control

18. I considered internal control relevant to my audit of the financial statements and the report on predetermined objectives as well as compliance with the MFMA and SCM Regulations, but not for the purpose of expressing an opinion on the effectiveness of internal control.

19. The matters reported below are limited to the significant deficiencies regarding the findings on compliance with laws and regulations.

Leadership

20. Documented policies and procedures to guide the operations of the entity to comply with laws and regulations were inadequate and not always adhered to.

Financial and performance management

21. The SCM division did not implement an effective internal monitoring system and processes to ensure that all SCM Regulations were adhered to.

Governance

22. The risk assessment was not used to identify deficiencies in internal controls.

OTHER REPORTS

Investigations completed during the financial year

23. An investigation into irregularities relating to procurement was finalised during the year. This resulted in sanctions of written warnings and one official being found guilty and dismissed.

Auditor-General

Pietermaritzburg

30 November 2010

AUDITOR-GENERAL
SOUTH AFRICA

Auditing to build public confidence

AUDITOR'S REPORT OF THE AUDITOR-GENERAL TO THE KWAZULU-NATAL PROVINCIAL LEGISLATURE AND THE COUNCIL OF ETHEKWINI MUNICIPALITY ON THE ICC DURBAN (PTY) LTD

REPORT ON THE FINANCIAL STATEMENTS

Introduction

1. I have audited the accompanying financial statements of the ICC Durban (Pty) Ltd, which comprise the statement of financial position as at 30 June 2010, and the statement of financial performance, statement of changes in net assets and cash flow statement for the year then ended, a summary of significant accounting policies and other explanatory information, and the directors' report, as set out on pages 502 to 526.

Accounting officer's responsibility for the financial statements

2. The accounting officer is responsible for the preparation and fair presentation of these financial statements in accordance with the South African Standards of Generally Recognised Accounting Practice (SA Standards of GRAP) and in the manner required by the Local Government: Municipal Finance Management Act of South Africa, 2003 (Act No. 56 of 2003) (MFMA) and the Companies Act of South Africa, 2008 (Act No. 71 of 2008). This responsibility includes: designing, implementing and maintaining internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, selecting and applying appropriate accounting policies and making accounting estimates that are reasonable in the circumstances.

Auditor-General's responsibility

3. As required by section 188 of the Constitution of South Africa, 1996 (Act No. 108 of 1996), section 4 of the Public Audit Act of South Africa, 2004 (Act No. 25 of 2004) (PAA) and section 126(3) of the MFMA, my responsibility is to express an opinion on these financial statements based on my audit.

4. I conducted my audit in accordance with International Standards on Auditing and *General Notice 1570 of 2009* issued in *Government Gazette 32758 of 27 November 2009*. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

5. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

6. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

7. In my opinion, the financial statements present fairly, in all material respects, the financial position of the ICC Durban (Pty) Ltd as at 30 June 2010 and its financial performance and its cash flows for the year then ended, in accordance with SA Standards of GRAP and in the manner required by the MFMA and the Companies Act of South Africa.

Emphasis of matters

8. I draw attention to the matters below. My opinion is not modified in respect of these matters:

Restatement of corresponding figures

9. As disclosed in note 18 to the financial statements, the corresponding figures for the year ended 30 June 2009 have been restated as a result of errors discovered during the year ended 30 June 2010.

Irregular expenditure

10. As disclosed in note 19 to the financial statements, irregular expenditure amounting to R19,121 million was incurred, as a result of contracts awarded to suppliers that contravened the Municipal Supply Chain Management Regulations (GNR 868 of 30 May 2005) (SCM Regulations).

Additional matter

11. I draw attention to the matter below. My opinion is not modified in respect of this matter:

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

12. As required by the PAA and in terms of *General Notice 1570 of 2009* issued in *Government Gazette 32758 of 27 November 2009*, I include below my findings on the report on predetermined objectives, compliance with the following key laws and regulations, MFMA, Local Government: Municipal Systems Act of South Africa, 2000 (Act No. 32 of 2000) (MSA), SCM Regulations and Companies Act of South Africa and financial management (internal control).

Predetermined objectives

13. There were no material findings on the report on predetermined objectives, as set out on pages 479 to 480.

Compliance with laws and regulations

Municipal Finance Management Act

Municipal Supply Chain Management Regulations

Expenditure was incurred in contravention of, or not in accordance with, applicable legislation, resulting in irregular expenditure

14. Contrary to SCM Regulation 17(1)(c), goods and services with a transaction value between R10 000 and R200 000 were procured without inviting at least three written price quotations and without the deviation being approved by the chief financial officer.

15. Awards were given to suppliers without a valid tax clearance certificate as required by SCM Regulation 43(1).

16. The preference point system was not applied in the procurement of all goods and services above R30 000 as required by the preferential procurement regulations (GN R725 of 10 August 2001).

Supply chain management legislative requirements were not implemented or not adhered to not resulting in irregular expenditure

17. Contrary to SCM Regulation 18(a), procurement of goods and services with a value in excess of R30 000 was not advertised for at least seven days.

Municipal Systems Act

18. The directors of the entity did not declare their interests as required by section 93L and schedule 1, section 7 of the MSA.

Internal control

19. I considered internal control relevant to my audit of the financial statements and the report on predetermined objectives as well as compliance with the MFMA and SCM Regulations, but not for the purpose of expressing an opinion on the effectiveness of internal control.

20. The matters reported below are limited to the significant deficiencies regarding the findings on compliance with laws and regulations.

Leadership

21. Documented policies and procedures to guide the operations of the entity to comply with laws and regulations were inadequate and not always adhered to.

Financial and performance management

22. The SCM division did not implement an effective internal monitoring system and processes to ensure that all SCM regulations were adhered to.

Governance

23. The risk assessment was not used to identify deficiencies in internal controls.

Auditor-General

Pietermaritzburg

30 November 2010

AUDITOR-GENERAL
SOUTH AFRICA

Auditing to build public confidence

REPORT OF THE AUDITOR-GENERAL TO THE KWAZULU-NATAL PROVINCIAL LEGISLATURE AND COUNCIL ON THE GROUP FINANCIAL STATEMENTS AND PERFORMANCE INFORMATION OF ETHEKWINI MUNICIPALITY FOR THE YEAR ENDED 30 JUNE 2009

REPORT ON THE FINANCIAL STATEMENTS

Introduction

1. I have audited the accompanying group financial statements of the eThekwini Municipality which comprise the consolidated and separate statement of financial position as at 30 June 2009, and the consolidated and separate statement of financial performance, the consolidated and separate statement of changes in net assets and the consolidated and separate cash flow statements for the year then ended, and a summary of significant accounting policies and other explanatory notes, as set out on pages 3 to 75 of Chapter 8.

The accounting officer's responsibility for the financial statements

2. The accounting officer is responsible for the preparation and fair presentation of these financial statements in accordance with the Standards of Generally Recognised Accounting Practice (Standards of GRAP) and in the manner required by the Local Government: Municipal Finance Management Act, 2003 (Act No. 56 of 2003) (MFMA) and for such internal control as the accounting officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

The Auditor-General's responsibility

3. As required by section 188 of the Constitution of the Republic of South Africa, 1996 read with section 4 of the Public Audit Act, 2004 (Act No. 25 of 2004) (PAA) and section 126(3) of the MFMA, my responsibility is to express an opinion on these financial statements based on my audit.

4. I conducted my audit in accordance with the International Standards on Auditing read with *General Notice 616 of 2008*, issued in *Government Gazette No. 31057 of 15 May 2008*. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

5. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the

reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

6. Paragraph 11 *et seq.* of the Standard of Generally Recognised Accounting Practice, GRAP 1 *Presentation of Financial Statements* requires that financial reporting by entities shall provide information on whether resources were obtained and used in accordance with the legally adopted budget. As the budget reporting standard is not effective for this financial year, I have determined that my audit of any disclosures made by the eThekwini Municipality in this respect will be limited to reporting on non-compliance with this disclosure requirement.
7. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

8. In my opinion these financial statements present fairly, in all material respects, the consolidated and separate financial position of the eThekwini Municipality as at 30 June 2009 and its consolidated and separate financial performance and its consolidated and separate cash flows for the year then ended, in accordance with the Standards of GRAP and in the manner required by the MFMA.

Emphasis of matters

Without qualifying my opinion, I draw attention to the following matters:

Material losses and impairment

9. As disclosed in note 50 to the financial statements, water and electricity losses of R394, 2 million (129 086 351 kilolitres) and R122, 9 million (612 235 354 kilowatts) respectively, were incurred by the municipality during the year.
10. With reference to note 13 to the financial statements, the investment in Durban Marine Theme Park (Pty) Ltd has been impaired by an amount of R133,6 million.

Irregular expenditure

11. As disclosed in note 43 to the financial statements, irregular expenditure amounting R48,5 million was incurred, as supply chain management process had not been followed.

Other matters

Without qualifying my opinion, I draw attention to the following matters that relate to my responsibilities in the audit of the financial statements:

Unaudited supplementary schedules

12. The municipality provided supplementary information in Annexures C and D to the financial statements on whether resources were obtained and used in accordance

with the legally adopted budget, in accordance with GRAP 1 *Presentation of Financial Statements*. The supplementary budget information and other supplementary information set out on pages 76 to 89 does not form part of the financial statements and is presented as additional information. I have not audited these schedules and accordingly I do not express an opinion thereon.

Governance framework

13. The governance principles that impact the auditor's opinion on the financial statements are related to the responsibilities and practices exercised by the accounting officer and executive management and are reflected in the key governance responsibilities addressed below:

Key governance responsibilities

14. The MFMA tasks the accounting officer with a number of responsibilities concerning financial and risk management and internal control. Fundamental to achieving this is the implementation of key governance responsibilities, which I have assessed as follows:

No.	Matter	Y	N
Clear trail of supporting documentation that is easily available and provided in a timely manner			
1.	No significant difficulties were experienced during the audit concerning delays or the availability of requested information.	☐	
Quality of financial statements and related management information			
2.	The financial statements were not subject to any material amendments resulting from the audit.		☐
3.	The annual report was submitted for consideration prior to the tabling of the auditor's report.	☐	
Timeliness of financial statements and management information			
4.	The annual financial statements were submitted for auditing as per the legislated deadlines set out in section 126 of the MFMA.	☐	
Availability of key officials during audit			
5.	Key officials were available throughout the audit process.	☐	
Development and compliance with risk management, effective internal control and governance practices			
6.	Audit committee		
	• The municipality had an audit committee in operation throughout the financial year.	☐	
	• The audit committee operates in accordance with approved, written terms of reference.	☐	

No.	Matter	Y	N
	• The audit committee substantially fulfilled its responsibilities for the year, as set out in section 166(2) of the MFMA.	☐	
7.	Internal audit		
	• The eThekwini Municipality had an internal audit function in operation throughout the financial year.	☐	
	• The internal audit function operates in terms of an approved internal audit plan.	☐	
	• The internal audit function substantially fulfilled its responsibilities for the year, as set out in section 165(2) of the MFMA.	☐	
8.	There are no significant deficiencies in the design and implementation of internal control in respect of financial and risk management.		☐
9.	There are no significant deficiencies in the design and implementation of internal control in respect of compliance with applicable laws and regulations.	☐	
10.	The information systems were appropriate to facilitate the preparation of the financial statements.	☐	
11.	A risk assessment was conducted on a regular basis and a risk management strategy, which includes a fraud prevention plan, is documented and used as set out in section 62(1)(c)(i) of the MFMA.	☐	
12.	Delegations of responsibility are in place, as set out in section 79 of the MFMA.	☐	
Follow-up of audit findings			
13.	The prior year audit findings have been substantially addressed.	☐	
14.	SCOPA/Oversight resolutions have been substantially implemented.	☐	
Issues relating to the reporting of performance information			
15.	The information systems were appropriate to facilitate the preparation of a performance report that is accurate and complete.		☐
16.	Adequate control processes and procedures are designed and implemented to ensure the accuracy and completeness of reported performance information.		☐
17.	A strategic plan was prepared and approved for the financial year under review for purposes of monitoring the performance in relation to the budget and delivery by the eThekwini Municipality against its mandate, predetermined objectives, outputs, indicators and targets as set out in section 68 of the MFMA.	☐	
18.	There is a functioning performance management system and performance bonuses are only paid after proper assessment and approval by those charged with governance.	☐	

15. Although the municipality has an efficient and effective governance framework over financial reporting, shortcomings were noted in the effectiveness of internal controls

relating to pertinent information not being available, ongoing monitoring and supervision as well as control activities not always being adequate. These shortcomings contributed to the correcting adjustments to amounts and disclosure that were identified in the financial statements submitted for audit. In addition, the information systems and controls over performance information need to be addressed to improve adherence to laws and regulations.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

Report on performance information

16. I have reviewed the performance information as set out on the Organisational Performance Scorecard in Chapter 3.

The accounting officer's responsibility for the performance information

17. In terms of section 121(3)(c) of the MFMA, the annual report of a municipality must include the annual performance report of the municipality, prepared by the municipality in terms of section 46 of the Local Government: Municipal Systems Act, 2000 (Act No. 32 of 2000) (MSA).

The Auditor-General's responsibility

18. I conducted my engagement in accordance with section 13 of the PAA read with *General Notice 616 of 2008*, issued in *Government Gazette No. 31057 of 15 May 2008* and section 45 of the MSA.

19. In terms of the foregoing my engagement included performing procedures of a review nature to obtain sufficient appropriate evidence about the performance information and related systems, processes and procedures. The procedures selected depend on the auditor's judgement.

20. I believe that the evidence I have obtained is sufficient and appropriate to provide a basis for the findings reported below.

Findings on performance information

Non-compliance with regulatory requirements

Content of Integrated development plan

21. Annual performance targets were not included in the integrated development plan, as required by sections 26(i) and 41(1)(b) of the MSA and regulation 12 of the Municipal Planning and Performance Management Regulations, 2001.

22. The amended city scorecard approved by the City Manager on 19 March 2009 did not include the targets for Plan 2: Economic development and job creation as required by section 41(b) of the MSA.

23. Not all the general key performance indicators were included in the integrated development plan, as required by section 43 of the MSA and regulation 10 of the Municipal Planning and Performance Management Regulations, 2001. The key performance indicators as per Plan 3: Quality living environment referred to the number of households with access to free basic water and households earning less than R1 100 per month with access to free basic electricity services and not the percentage of households with access to theses free basic services.

Usefulness and reliability of reported performance information

24. The following criteria were used to assess the usefulness and reliability of the information on the municipality's performance with respect to the objectives in its integrated development plan:

- Consistency: Has the municipality reported on its performance with regard to its objectives, indicators and targets in its approved integrated development plan?
- Relevance: Is the performance information as reflected in the indicators and targets clearly linked to the predetermined objectives and mandate. Is this specific and measurable, and is the time period or deadline for delivery specified?
- Reliability: Can the reported performance information be traced back to the source data or documentation and is the reported performance information accurate and complete in relation to the source data or documentation?

The following audit findings relate to the above criteria:

Reported performance information not reliable

25. Sufficient appropriate audit evidence with regard to the reported performance information of the following key performance indicators could not be obtained, as the information system used for generating performance information was not appropriate to facilitate the preparation of accurate and completeness of the facts:

- It was not practical to establish the electricity backlog (KPI 5) as the baseline at 30 June 2008 could not be verified. In addition, it was not possible to verify the completeness of the number of households with access to free basic electricity as there is no data base of households earning less than R1 100 per month.
- The baseline for the backlog in unsurfaced to asphalt (KPI 6) at 30 June 2008 could not be verified.
- The relevant reports for the number of households with access to free basic water (KPI 7) could not be provided for audit.

OTHER REPORTS

Performance audits

26. A performance audit of the infrastructure delivery process was conducted and no material shortcomings were identified.

APPRECIATION

27. The assistance rendered by the staff of the eThekwini Municipality during the audit is sincerely appreciated.

Auditor-General

Pietermaritzburg

21 December 2009

AUDITOR-GENERAL
SOUTH AFRICA

Auditing to build public confidence

REPORT OF THE AUDITOR-GENERAL TO THE KWAZULU-NATAL PROVINCIAL LEGISLATURE AND ETHEKWINI COUNCIL ON THE FINANCIAL STATEMENTS AND PERFORMANCE INFORMATION OF THE DURBAN MARINE THEME PARK (PTY) LTD FOR THE YEAR ENDED 30 JUNE 2009

REPORT ON THE FINANCIAL STATEMENTS

Introduction

1. I have audited the financial statements of the Durban Marine Theme Park (Pty) Ltd which comprise the statement of financial position as at 30 June 2009, and the statement of financial performance, the statement of changes in net assets and the cash flow statement for the year then ended, and a summary of significant accounting policies and other explanatory notes, and the directors' report, as set out on pages 31-52 of Chapter 10, Annexure A.

The accounting officer's responsibility for the financial statements

2. The accounting officer is responsible for the preparation and fair presentation of these financial statements in accordance with the basis of accounting determined by the National Treasury, as set out in accounting policy note 1.1 to the financial statements and in the manner required by the Local Government: Municipal Finance Management Act, 2003 (Act No. 56 of 2003) (MFMA) and the Companies Act of South Africa, 2008 (Act No. 71 of 2008) and for such internal control as the accounting officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

The Auditor-General's responsibility

3. As required by section 188 of the Constitution of the Republic of South Africa, 1996 read with section 4 of the Public Audit Act, 2004 (Act No. 25 of 2004) (PAA) and section 126(3) of the MFMA, my responsibility is to express an opinion on these financial statements based on my audit.

4. I conducted my audit in accordance with the International Standards on Auditing read with *General Notice 616 of 2008*, issued in *Government Gazette No. 31057 of 15 May 2008*. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

5. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the

reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

6. Paragraph 11 *et seq.* of the Standard of Generally Recognised Accounting Practice, GRAP 1 *Presentation of Financial Statements* requires that financial reporting by entities shall provide information on whether resources were obtained and used in accordance with the legally adopted budget. As the budget reporting standard is not effective for this financial year, I have determined that my audit of any disclosures made by the Durban Marine Theme Park (Pty) Ltd in this respect will be limited to reporting on non-compliance with this disclosure requirement.
7. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

8. In my opinion the financial statements present fairly, in all material respects, the financial position of the Durban Marine Theme Park (Pty) Ltd as at 30 June 2009 and its financial performance and its cash flows for the year then ended, in accordance with the basis of accounting determined by the National Treasury, as set out in accounting policy note 1.1 to the financial statements and in the manner required by the MFMA and the Companies Act of South Africa.

Emphasis of matters

Without qualifying my opinion, I draw attention to the following matters:

Basis of accounting

9. The municipal entity's policy is to prepare financial statements on the basis of accounting determined by the National Treasury, as set out in note 1.1 to the financial statements.

Going concern

10. The Durban Marine Theme Park (Pty) Ltd reported a net loss of R44,5 million for the year ended 30 June 2009 resulting in an accumulated deficit of R377,5 million. As disclosed in note 3.1 to the financial statements the eThekwini Municipality's Council has passed a resolution confirming its commitment to ensuring the future financial viability and more specifically to meet any funding shortfalls that may compromise the entity's ability to continue trading as a going concern.

Irregular expenditure

11. As disclosed in note 32 to the financial statements irregular expenditure to the amount of R1,4 million was incurred, as a proper tender process had not been followed.

Other matters

Without qualifying my opinion, I draw attention to the following matters that relate to my responsibilities in the audit of the financial statements:

Unaudited supplementary schedules

12. The municipal entity provided supplementary information in the Appendix B to the financial statements on whether resources were obtained and used in accordance with the legally adopted budget, in accordance with GRAP 1 *Presentation of Financial Statements*. The supplementary budget information and other supplementary information set out on pages 53 to 62 does not form part of the financial statements and is presented as additional information. I have not audited these schedules and accordingly I do not express an opinion thereon.

Governance framework

13. The governance principles that impact the auditor's opinion on the financial statements are related to the responsibilities and practices exercised by the accounting officer and executive management and are reflected in the key governance responsibilities addressed below:

Key governance responsibilities

14. The MFMA tasks the accounting officer with a number of responsibilities concerning financial and risk management and internal control. Fundamental to achieving this is the implementation of key governance responsibilities, which I have assessed as follows:

No.	Matter	Y	N
Clear trail of supporting documentation that is easily available and provided in a timely manner			
1.	No significant difficulties were experienced during the audit concerning delays or the availability of requested information.	☐	
Quality of financial statements and related management information			
2.	The financial statements were not subject to any material amendments resulting from the audit.		☐
3.	The annual report was submitted for consideration prior to the tabling of the auditor's report.	☐	
Timeliness of financial statements and management information			
4.	The annual financial statements were submitted for auditing as per the legislated deadlines as set out in section 126 of the MFMA.	☐	
Availability of key officials during audit			

No.	Matter	Y	N
5.	Key officials were available throughout the audit process.	☐	
Development and compliance with risk management, effective internal control and governance practices			
6.	Audit committee	☐	
	• The municipal entity had an audit committee in operation throughout the financial year.	☐	
	• The audit committee operates in accordance with approved, written terms of reference.	☐	
	• The audit committee substantially fulfilled its responsibilities for the year, as set out in section 166(2) of the MFMA.	☐	
7.	Internal audit		
	• The municipal entity had an internal audit function in operation throughout the financial year.	☐	
	• The internal audit function operates in terms of an approved internal audit plan.	☐	
	• The internal audit function substantially fulfilled its responsibilities for the year, as set out in section 165(2) of the MFMA.	☐	
8.	There are no significant deficiencies in the design and implementation of internal control in respect of financial and risk management.	☐	
9.	There are no significant deficiencies in the design and implementation of internal control in respect of compliance with applicable laws and regulations.	☐	
10.	The information systems were appropriate to facilitate the preparation of the financial statements.	☐	
11.	A risk assessment was conducted on a regular basis and a risk management strategy, which includes a fraud prevention plan, is documented and used as set out in section 95(c)(i) of the MFMA.	☐	
12.	Delegations of responsibility are in place, as set out in section 106 of the MFMA.	☐	
Follow-up of audit findings			
13.	The prior year audit findings have been substantially addressed.		☐
14.	SCOPA/Oversight resolutions have been substantially implemented.	☐	
Issues relating to the reporting of performance information			
15.	The information systems were appropriate to facilitate the preparation of a performance report that is accurate and complete.	☐	
16.	Adequate control processes and procedures are designed and implemented to ensure the accuracy and completeness of reported performance information.	☐	
17.	A strategic plan was prepared and approved for the financial year under review for purposes of monitoring the performance in relation to the budget and delivery by the Durban Marine Theme Park (Pty) Ltd against its mandate, predetermined objectives, outputs, indicators and targets as prescribed in section 87 of the	☐	

No.	Matter	Y	N
	MFMA.		
18.	There is a functioning performance management system and performance bonuses are only paid after proper assessment and approval by those charged with governance.	☐	

15. Although the entity has an efficient and effective governance framework over financial reporting, shortcomings were noted in the effectiveness of internal controls relating to pertinent information not being available, ongoing monitoring and supervision as well as control activities not always adequate. These shortcomings contributed to the correcting adjustments to amounts and disclosure that were identified in the financial statements submitted for audit.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

Report on performance information

16. I have reviewed the performance information as set out on Section A, pages 8 to 11.

The accounting officer's responsibility for the performance information

17. In terms of section 121(4)(d) of the MFMA, the annual report of a municipal entity must include an assessment by the entity's accounting officer of the entity's performance against any measurable performance objectives, set in terms of the service delivery agreement or other agreement between the entity and its parent municipality.

The Auditor-General's responsibility

18. I conducted my engagement in accordance with section 13 of the PAA read with *General Notice 616 of 2008*, issued in *Government Gazette No. 31057 of 15 May 2008*.

19. In terms of the foregoing my engagement included performing procedures of a review nature to obtain sufficient appropriate evidence about the performance information and related systems, processes and procedures. The procedures selected depend on the auditor's judgement.

20. I believe that the evidence I have obtained is sufficient and appropriate to report that no significant findings have been identified as a result of my review.

APPRECIATION

21. The assistance rendered by the staff of the Durban Marine Theme Park (Pty) Ltd during the audit is sincerely appreciated.

Auditor-General

Pietermaritzburg

03 November 2009

AUDITOR-GENERAL
SOUTH AFRICA

Auditing to build public confidence

REPORT OF THE AUDITOR-GENERAL TO THE KWAZULU-NATAL PROVINCIAL LEGISLATURE AND ETHEKWINI COUNCIL ON THE FINANCIAL STATEMENTS AND PERFORMANCE INFORMATION OF THE ICC DURBAN (PTY) LTD FOR THE YEAR ENDED 30 JUNE 2009

REPORT ON THE FINANCIAL STATEMENTS

Introduction

1. I have audited the financial statements of the ICC Durban (Pty) Ltd which comprise the statement of financial position as at 30 June 2009, and the statement of financial performance, the statement of changes in net assets and the cash flow statement for the year then ended, and a summary of significant accounting policies and other explanatory notes, and the directors' report, as set out on pages 38 to 57 of Chapter 10 of Annexure B.

The accounting officer's responsibility for the financial statements

2. The accounting officer is responsible for the preparation and fair presentation of these financial statements in accordance with the basis of accounting determined by the National Treasury, as set out in accounting policy note 1.1 to the financial statements and in the manner required by the Local Government: Municipal Finance Management Act, 2003 (Act No. 56 of 2003) (MFMA) and the Companies Act of South Africa, 2008 (Act No. 71 of 2008) and for such internal control as the accounting officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

The Auditor-General's responsibility

3. As required by section 188 of the Constitution of the Republic of South Africa, 1996 read with section 4 of the Public Audit Act, 2004 (Act No. 25 of 2004) (PAA) and section 126(3) of the MFMA, my responsibility is to express an opinion on these financial statements based on my audit.

4. I conducted my audit in accordance with the International Standards on Auditing read with *General Notice 616 of 2008*, issued in *Government Gazette No. 31057 of 15 May 2008*. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

5. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the

reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

6. Paragraph 11 *et seq.* of the Standard of Generally Recognised Accounting Practice, GRAP 1 *Presentation of Financial Statements* requires that financial reporting by entities shall provide information on whether resources were obtained and used in accordance with the legally adopted budget. As the budget reporting standard is not effective for this financial year, I have determined that my audit of any disclosures made by the ICC Durban (Pty) Ltd in this respect will be limited to reporting on non-compliance with this disclosure requirement.
7. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

8. In my opinion the financial statements present fairly, in all material respects, the financial position of the ICC Durban (Pty) Ltd as at 30 June 2009 and its financial performance and its cash flows for the year then ended, in accordance with the basis of accounting determined by the National Treasury, as set out in accounting policy note 1.1 to the financial statements and in the manner required by the MFMA and the Companies Act of South Africa.

Emphasis of matters

Without qualifying my opinion, I draw attention to the following matters:

Basis of accounting

9. The municipal entity's policy is to prepare financial statements on the basis of accounting determined by the National Treasury, as set out in note 1 to the financial statements.

Going concern

10. Attention is drawn to paragraph 3 of the directors' report, which indicate that the ICC Durban (Pty) Ltd had accumulated losses of R205,4 million at 30 June 2009. However, as disclosed in note 3.1 to the financial statements the eThekwini Municipality's Council has passed a resolution confirming its commitment to ensuring the future financial viability and more specifically to meet any funding shortfalls that may compromise the entity's ability to continue trading as a going concern.

Other matters

Without qualifying my opinion, I draw attention to the following matters that relate to my responsibilities in the audit of the financial statements:

Unaudited supplementary schedules

11. The municipal entity provided supplementary information in the financial statements on whether resources were obtained and used in accordance with the legally adopted budget, in accordance with GRAP 1 *Presentation of Financial Statements*.

The supplementary budget information and other supplementary information set out on pages 58 to 61 does not form part of the financial statements and is presented as additional information. I have not audited these schedules and accordingly I do not express an opinion thereon.

Governance framework

12. The governance principles that impact the auditor's opinion on the financial statements are related to the responsibilities and practices exercised by the accounting officer and executive management and are reflected in the key governance responsibilities addressed below:

Key governance responsibilities

13. The MFMA tasks the accounting officer with a number of responsibilities concerning financial and risk management and internal control. Fundamental to achieving this is the implementation of key governance responsibilities, which I have assessed as follows:

No.	Matter	Y	N
Clear trail of supporting documentation that is easily available and provided in a timely manner			
1.	No significant difficulties were experienced during the audit concerning delays or the availability of requested information.	☐	
Quality of financial statements and related management information			
2.	The financial statements were not subject to any material amendments resulting from the audit.		☐
3.	The annual report was submitted for consideration prior to the tabling of the auditor's report.	☐	
Timeliness of financial statements and management information			
4.	The annual financial statements were submitted for auditing as per the legislated deadlines as set out in section 126 of the MFMA.	☐	
Availability of key officials during audit			
5.	Key officials were available throughout the audit process.	☐	
Development and compliance with risk management, effective internal control and governance practices			
6.	Audit committee		
	• The municipal entity had an audit committee in operation throughout the financial year.	☐	
	• The audit committee operates in accordance with approved, written terms of reference.	☐	

No.	Matter	Y	N
	• The audit committee substantially fulfilled its responsibilities for the year, as set out in section 166(2) of the MFMA.	☐	
7.	Internal audit		
	• The municipal entity had an internal audit function in operation throughout the financial year.	☐	
	• The internal audit function operates in terms of an approved internal audit plan.	☐	
	• The internal audit function substantially fulfilled its responsibilities for the year, as set out in section 165(2) of the MFMA.	☐	
8.	There are no significant deficiencies in the design and implementation of internal control in respect of financial and risk management.	☐	
9.	There are no significant deficiencies in the design and implementation of internal control in respect of compliance with applicable laws and regulations.	☐	
10.	The information systems were appropriate to facilitate the preparation of the financial statements.	☐	
11.	A risk assessment was conducted on a regular basis and a risk management strategy, which includes a fraud prevention plan, is documented and used as set out in section 95(c)(i) of the MFMA.	☐	
12.	Delegations of responsibility are in place, as set out in section 106 of the MFMA.	☐	
Follow-up of audit findings			
13.	The prior year audit findings have been substantially addressed.		☐
14.	SCOPA/Oversight resolutions have been substantially implemented.	☐	
Issues relating to the reporting of performance information			
15.	The information systems were appropriate to facilitate the preparation of a performance report that is accurate and complete.	☐	
16.	Adequate control processes and procedures are designed and implemented to ensure the accuracy and completeness of reported performance information.	☐	
17.	A strategic plan was prepared and approved for the financial year under review for purposes of monitoring the performance in relation to the budget and delivery by the ICC Durban (Pty) Ltd against its mandate, predetermined objectives, outputs, indicators and targets as prescribed in section 87 of the MFMA.	☐	
18.	There is a functioning performance management system and performance bonuses are only paid after proper assessment and approval by those charged with governance.	☐	

14. Although the municipal entity has an efficient and effective governance framework over financial reporting, shortcomings were noted in the effectiveness of internal controls relating to pertinent information not being available, ongoing monitoring and supervision as well as control activities not always adequate. These shortcomings

contributed to the correcting adjustments to amounts and disclosure that were identified in the financial statements submitted for audit.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

Report on performance information

15. I have reviewed the performance information as set out on page20.

The accounting officer's responsibility for the performance information

16. In terms of section 121(4)(d) of the MFMA the annual report of a municipal entity must include an assessment by the entity's accounting officer of the entity's performance against any measurable performance objectives, set in terms of the service delivery agreement or other agreement between the entity and its parent municipality.

The Auditor-General's responsibility

17. I conducted my engagement in accordance with section 13 of the PAA read with *General Notice 616 of 2008*, issued in *Government Gazette No. 31057 of 15 May 2008*.

18. In terms of the foregoing my engagement included performing procedures of a review nature to obtain sufficient appropriate evidence about the performance information and related systems, processes and procedures. The procedures selected depend on the auditor's judgement.

19. I believe that the evidence I have obtained is sufficient and appropriate to report that no significant findings have been identified as a result of my review.

APPRECIATION

20. The assistance rendered by the staff of the ICC Durban (Pty) Ltd during the audit is sincerely appreciated.

Auditor-General

Pietermaritzburg

30 November 2009

AUDITOR-GENERAL
SOUTH AFRICA

Auditing to build public confidence

Appendices

Appendix A ETHEKWINI MUNICIPALITY

COUNCILLORS MEETING ATTENDANCE : 2009/2010

Surname	First Names	Full Time/ Part Time	Committees Allocated	Party Represented	Ward No.	% Meeting attendance	% Apologies for non attendance
Abdool	Mahomed Amin	PT	HCSWHR/AIDS/COUNCIL	ANC		88/50/92	12/50/8
Abraham	Michael	PT	HCSWHR/COUNCIL	ANC	61	66/69	34/31
Adam	Mahomed Faruk	PT	HSSS/SPORTS BODY LEASES/S&PW/COUNCIL	PR-TA		70/80/79/69	20/0/23/14/31
Arunajallam	Chellappen	PT	INF/COUNCIL	ANC	60	82/100	9/0
Bachu	Bhugwathlall	PT	MGNN/COUNCIL	ANC	23	70/85	30/15
Baig	Mahomed Yakoob	PT	EDP/COUNCIL	ANC	25	100/69	31
Bawden	Esther Mary	PT	MGNN/COUNCIL	PR-IFP		66/69	34/31
Bayeni	Mduduzi Enock	PT	EDP/COUNCIL	ANC	99	96/100	0
Bhengu	Mhlabunzima Ronald	PT	EDP/COUNCIL/INK	PR-IFP		80/54/11	8/0/0
Bhengu	My-Pet Ntombifuthi	PT	HCSWHR/EHSUF/COUNCIL/ INK	PR-ANC		77/77/66	23/8/0
Brunsdon	Johannes Jacobus Pret	PT	MGNN/COUNCIL	DA	97	90/69	0/31
Burrows	Susan Mary	PT	INF/COUNCIL	DA	33	64/92	0/8
Butelezi	Stanley Sakhephi	PT	HSSS/COUNCIL	ANC	16	80/92	10/0
Cele	Nana Tryphina	PT	MGNN/COUNCIL	PR-ANC		60/85	0/8
Cele	Joice Nondumiso	PT	MGNN/COUNCIL	PR-ANC		100/77	15
Cele	Gabriel Mbongeni	PT	MGNN/COUNCIL	ANC	96	60/85	0/0
Chamane	Nompumelelo Beata	PT	INF/LLFP&I/COC/COUNCIL	PR-ANC		91/86/78/85	0/14/0/15
Chapman	Warick Bruce	PT	MGNN/COUNCIL	DA	18	70/100	20
Chetty	Gangraj	PT	MAYORAL/LLFT/EDP/S&PW/COUNCIL	PR-MF		40/80/93/92	20/7/7/8
Chetty	Arumugam	PT	HCSWHR/COUNCIL	PR-ID		55/54	15/31
Christians	Alex	PT	HSSS/AIDS/COUNCIL	PR-DA		90/50/77	0/0/15
Coen	Avrille Marcia	PT	EDP/COUNCIL	DA	27	100/85	0
Collins	Terence Peter	FT	EXCO/INF/LLFT & OCM/COUNCIL	DA	9	93/73/75/100	7/0/0
Crouch	Richard	PT	HSSS/COUNCIL	PR-DA		100	

Surname	First Names	Full Time/ Part Time	Committees Allocated	Party Represented	Ward No.	% Meeting attendance	% Apologies for non attendance
David	Eunice	PT	MAYORAL/HSSS/COUNCIL	PR-ANC		60/90/100	0/10
Davis	Peter	PT	INF/COUNCIL	PR-DA		82/85	0/15
De Boer	Heinz Ulrik	PT	HCSWHR	DA	36	100	
Devenish	George Edwin	PT	HCSWHR/COUNCIL	DA	28	66/92	11/0
Dimba	Derrick Nkosi	PT	INF/DIDT/COUNCIL	ANC	15	91/50/85	9/0/0
Dladla	Muziwenyanga Amon K	PT	INF/COUNCIL	ANC	82	82/100	0
Dlamini	Bongani	PT	MGNN/COUNCIL/INK	ANC	46	50/100/44	0/10
Dlamini	Japhet Mlungisi	PT	HSSS/Council/ink	ANC	59	80/85/0	10/15/0
Dlamini	Ntwenhle Rudden	PT	MGNN/COUNCIL	ANC	85	100 /100	
Du Bois	Duncan Leslie	PT	EDP/cOUNCIL	DA	66	100/77	23
Ellis	Phillida Evelyn	PT	MGNN/COUNCIL	PR-DA		92/70	0/30
Gabela	Thandi Lucia	PT	MGNN/SENIOR/COUNCIL	PR-ANC		50/25/62	20/75/30
Gaillard	Denis Colin	FT	EXCO/HSSS/COC/S&PW/COUNCIL	PR-DA		99/80/89/79/92	14/10/0/21/8
Gangile	Thulani Emmanuel	PT	HCSWHR/COUNCIL	ANC	19	33/85	0/15
George	Cyril Maurice	PT	HSSS/COUNCIL	PR-ACDP		70/85	0/15
Gobey	Aleta Jacoba Magdalen	PT	EDP/COUNCIL	PR-ANC		64/77	0/8
Gobind	Rabichandra	PT	HSSS/AIDS/COUNCIL	ANC	34	80/50/92	20/0/8
Govender	Poobalan	PT	MGNN/COUNCIL	PR-ANC		90/85	0/0
Gumede	Sibusiso Nigel	FT	EXCO/HCSWHR/AIDS/COUNCIL/ink	PR-ANC		100/77/25/100/77	0/23/50
Gumede	Vela Cecil	PT	HCSWHR/COUNCIL	PR-IFP		88/100	0
Gumede	Msizi Percival	PT	HCSWHR/COUNCIL	PR-IFP		88/92	0/8
Gumede	Thokozile Joyce	PT	SENIOR/HSSS/AIDS/PRCCUF/COUNCIL	PR-IFP		50/100/50/77	50/25/15
Gumede	Sithembiso	PT	EDP/COUNCIL	ANC	56	72/92	8/0
Gumede	Zandile Ruth Thelma	FT	EXCO/MGN/SENIOR/AIDS/COUNCIL/ink	ANC	53	96/50/25/85/22	6/50/15/25
Gwala	Bhungu Mgezeni	PT	CRU/HCSWHR/COUNCIL/ink	IFP	39	50/88/85/11	50/0/15/0
Hansraj	Ravalall	PT	MGNN/AP/COUNCIL	PR-MF		90/ 69	0/23
Hlatshwayo	Stanley Qaphelani	PT	HSSS/COUNCIL	ANC	2	70/85	20/15

Surname	First Names	Full Time/ Part Time	Committees Allocated	Party Represented	Ward No.	% Meeting attendance	% Apologies for non attendance
Hlengwa	Primrose Phumzile	PT	IF/DSWUF/PISSUF/COUNCIL	PR-ANC		82/92	8/0
Hlongwa	Talent Mfanufikile	PT	CRU/HSSS/PRCCUF/COUNCIL	ANC	17	100/80/100	10
Hoorzuk	Diana Gloria	PT	HCSWHR/LLFT/COC/LLFPI/S&PW/COUNCIL	PR-ANC		68/51/72/67/0/69	17/33/28/11/36/23
Hoosman	Nafisa Bi	PT	HSSS/COUNCIL	PR-ANC		90/100	10
Iyir	Noorharpersadh Birthar	PT	INF/COUNCIL	PR-IFP		55/85	27/15
Jayanathan	Soobramoney	PT	MGNN/COUNCIL	PR-DA		60/100	10
Jiyane	Zodwa Emeltha	PT	INF/S &PW/COUNCIL	PR-SADECO		36/21/85	2009/07/07
Johnson	Managi	PT	HCSWHR/LLFGOVHR/COUNCIL	PR-DA		88/63/100	12/37
Kalicharan	Soonilall	PT	HCSW/COUNCIL	PR-MF		88/85	15/0
Kaunda	Sipho Alam	PT	HSSS/LLFHSSS/AIDS/SPORTS BODY LEASES/COUNCIL/INK	PR-ANC		90/58/50/60/92/11	10/13/50/8/20/0/0
Khanyile	Jeremiah Zwelihle	PT	INF/S&PW/COUNCIL	PR-IFP		64/86/77	18/14/23
Khoza	Abednigo Vusumuzi	PT	CRU/HSSS/LLFHSSS/COC/AIDS/COUNCIL	ANC	32	40/90/58/50/92	60/10/0/50/7
Khuzwayo	Sipho Gladwell	PT	CRU/INF/LLFP*I/EUF/COUNCIL	PR-ANC		70/100/86/92	30/0/14/0
Kikine	Samuel Kikine Bhekuyis	PT	CRU/MGNN/COUNCIL	PR-ANC		30/80/100	70/0
Kunju	Vincent Thulani	PT	MGNN/COUNCIL/INK	ANC	57	100/100/66	0
Langa	Nomthandazo Patricia	PT	MGNN/COUNCIL	PR-ANC		80/100	0
Lindsay	Jean Dagmar	PT	HSSS/COUNCIL	PR-DA		100/92	8
Luthuli	Pearl	PT	SENIOR/HCSWHR/COUNCIL	ANC	13	75/88/77	25/0/15
Lutyeku	Velile	PT	EDP/TP/COUNCIL	PR-ANC		72/100/92	0/0
Mabaso	Nompumelelo Theodora	PT	EDP/COUNCIL/INK	ANC	62	56/92/22	8/8/0
Mabaso	Margaret Thandi	PT	INF/COUNCIL	PR-ANC		73/77	18/23
Mabizela	David Dumsani	PT	INF/COUNCIL/INK	ANC	43	73/77/11	9/23/0
Mabuza	Francisca Thembisile	PT	HSSS/COUNCIL	PR-ANC		80/77	0/8
Macpherson	Dean William	PT	EDP/COUNCIL	DA	35	66/77	0/8
Madikizela	Nhanhla Freda	PT	MGNN/COUNCIL/INK	PR-ANC		80/85/55	10/8/0
Madondo	Mduduzi Joel	PT	HCSWHR/COUNCIL	ANC	11	0/33	77/46
Magubane	Zakithi Emmerentia	PT	INF/COUNCIL/INK	ANC	3	82/85/33	0/8/0

Surname	First Names	Full Time/ Part Time	Committees Allocated	Party Represented	Ward No.	% Meeting attendance	% Apologies for non attendance
Magwaza	Tana Derrick	PT	INF/COUNCIL	ANC	100	82/100	0
Maistry	Freddie	PT	LLFGOVHR/HCSWCHR/TP/COUNCIL	ANC	90	75/77/73/85	25/23/27/8
Majola	Kenneth Lifaso	PT	EDP/Sus LLF/COUNCIL/INK	ANC	47	72/44/77/66	16/11/22/15/0
Makhanya-Sib	Nokuthula Judith	PT	HSSS/COUNCIL	PR-ANC		70/92	30-Aug
Malatsi	Isabel Mokgadi	PT	CRU/HCSWHR/COUNCIL	ANC	75	80/100/100	20
Mapena	William Lekgoa	PT	CRU/MAYORAL/HCSWHR/LLFGOVHR/COUNCIL	PR-ANC		20/40/88/50/85	80/0/12/50/8
Mbambo	Vumani Joseph	PT	MGNN/COUNCIL	PR-DA		90/92	10/0
Mbatha	Phumlani Alpheus	PT	EDP/COUNCIL/INK	PR-ANC	-	62/85/66	25/0/0
Mbili	Sihle Maxwell	PT	MGNN/COUNCIL	PR-ANC		40/54	0/15
Mchunu	Nokuthula Goodness	PT	EDP/COUNCIL			64/77	0 /8
Mfeka	Patrick	PT	EDP/COUNCIL	ANC	14	56/77	16/23
Mhlanzi	Dennis Mzwandile	PT	EDP/COUNCIL	PR-ANC		48/92	0/8
Mhlongo	Marrbirth Ignelia Nompu	PT	MGNN/COUNCIL	PR-IFP		100/100	
Mhlongo-Ntaka	Lindiwe Muriel	PT	HSSS/AIDS/COUNCIL	ANC	29	90/6/92	0/33/0
Mitchell (Jnr)	André Ross	PT	HSSS/COUNCIL	DA	63	80/77	20/23
Mitchell (Snr)	André Ross	PT	INF/COUNCIL	DA	65	100/77	15
Mkhize	Bhekokuhle Cyprian	PT	CRU/HSSS/COUNCIL	IFP	89	70/70/100	30/20
Mkhize	Nomzamo Irene	PT	CRU/HCSWHR/COUNCIL	ANC	88	50/88/85	50/0/ 8
Mlaba	Thembinkosi Obed	FT	MAYORAL/EXCO/AIDS/ COUNCIL	PR-ANC		60/50/64/85	20/50/36/15
Mncwabe	Divas Fakisono	PT	INF/COUNCIL	PR-IFP		55/85	36/15
Mngadi	Bhekisisa Richard	PT	INF/DSWF/COUNCIL	ANC	30	100/100	
Mngadi	Thandi Edna	PT	INF/COUNCIL	PR-DA		64/75	27/15
Mngadi	Molly	PT	MGNN/COUNCIL	PR-IFP		80/100/77	10/0
Mnguni	Simosakhe David	PT	CRU/MAYORAL/EDP/COUNCIL	PR-IFP		10/60/100/100	90/0
Mngwengwe	Lucky Nhlanhla	PT	EDP/COUNCIL	ANC	6	64/77	0/8
Mngwengwe	Bhekizazi Vincent	PT	MGNN/TP/COUNCIL	PR-IFP		80/91/92	10/0/8
Mnyandu	Mathombi Claudia	PT	HSSS/COUNCIL	ANC	77	80/85	10/0

Surname	First Names	Full Time/ Part Time	Committees Allocated	Party Represented	Ward No.	% Meeting attendance	% Apologies for non attendance
Moodley	Shunmugam Ramsamy	PT	HCSWHR/COUNCIL	DA	48	66/77	22/15
Morar	Rajesh	PT	EDP/TP/COUNCIL	PR-ANC		80/82/77	20/18/15
Morar	Shamini	PT	EDP/COUNCIL	PR-ANC		88/92	0/8
Moyo	Fanie Themba	PT	HCSWHR/COUNCIL	ANC	7	100/85	0/15
Mpungose	Nkosinathi Erick	PT	EDP/COUNCIL	PR-IFP		88/100	12/0
Mshibe	Zithulele Wiseman	PT	MGNN/COUNCIL	PR-ANC		90/69	0/15
Msomi	Mthandeni Derrick	PT	HCSWHR/LLT&OCM/COUNCIL	ANC	93	66/17/85	22/23/8
Mthembu	Octavia Nolubabalo	PT	CRU/INF/COUNCIL	ANC	74	70/91	30/0
Mthembu	Nomusa Euna	PT	EDP/TP.COUNCIL	ANC	81	64/92/92	16/0
Mthembu	Sibonelo Stewart	PT	HCSWHR/COUNCIL	ANC	84	100/88	0/8
Mthembu	Melta Khanyisile	PT	CRU/HSSS/LLFHSSS/SPORTS BODY LEASES/COUNCIL	PR-ANC		90/80/50/20/77	10/20/0/20/23
Mthethwa	Sipho Japhet	PT	HSSS/AIDS/COUNCIL	PR-ANC		70/25/85	30/0/8
Mulqueeny	Judalene Iris Mary	PT	EDP/SusLLF/TP/DIDT/COUNCIL	PR-ANC		64/100/82/100/100	24/9
Mweli	Benjamin Elijah	PT	EDP/COUNCIL	PR-IFP		100/100	0/0
Myeza	David Sikhumbuzo	PT	HCSWCHR/INK/COUNCIL	IFP	38	55/22/100	0/0/0/0
Mzobe	Robert Mshiyeni	PT	CRU/HCSWCHR/COUNCIL	ANC	76	100/88/100	0/0/0
Naicker	Devanathan Kistnasam	PT	MGNN/COUNCIL	PR-DA		90/100	0/0
Naidoo	Anandan	PT	MGNN/TLLFT&OCM/COUNCIL	MF	73	50/25/77	30/14/23
Naidoo	Loganathan	FT	EXCO/EDP/COUNCIL	PR-ANC		100/89/100	0/11/0
Naidoo	Pragalathan	PT	HSSS/TP/Sports Body/COUNCIL	PR-DA		90/82/100/100	10/18/0/0
Naidoo	Selverani Rungiah	PT	EDP/COUNCIL	PR-DA		64/77	16/23
Naidoo	Jonathan	PT	HCSWHR/S &PW/COUNCIL	PR-ACDP		55/57/69	11/29/31
Naranjee	Manilall	PT	HSSS/COUNCIL	PR-IFP		70/92	20/08/
Ncwane	Lincoln Siphiwe	PT	HCSWHR/EHSUF/INK/COUNCIL	ANC	54	88/57/77/100	12
Ndaba	Sikhumbuzo	PT	HSSS/LLFHSSSC/AIDS/COC/INK/COUNCIL	ANC	45	100/58/100/89/66/92	0/0/0/0/0/ 8
Ndlela	Ntombi Beatrice	PT	INF/COUNCIL	PR-ANC		82/85	9/0
Ndzimbomvu	Mxolisi Kenneth	PT	EDP/COUNCIL	ANC	58	40/69	0/15

Surname	First Names	Full Time/ Part Time	Committees Allocated	Party Represented	Ward No.	% Meeting attendance	% Apologies for non attendance
Nene	Mfana Patrick	PT	INF/S&PW/COUNCIL	PR-AZAPO		46/50/77	/09/07/08
Ngcobo	Mduduzi Christian	PT	MGNN/COUNCIL	ANC	12	100/100	0/0
Ngema	Dumisani Lucky	PT	CRU/EDP/Sus LLF/ink/COUNCIL	ANC	40	20/88/77/55/77	1980/12/11/8
Ngiba	Mkhipheni Mzimuni	PT	HCSWHR/COUNCIL	ANC	31	100/100	0/0
Ngubane	Ellias Mbongiseni	PT	HCSWHR/COUNCIL	ANC	22	66/92	11/0
Ngubane	Susimpi Simon	PT	INF/COUNCIL	ANC	1	82/92	0/8
Ngwane	Bhekisisa Alexius	PT	HSSS/PRCCUF/INK/COUNCIL	ANC	42	60/44/100	40/0/0
Ngwenya	Khonziwe Ntokozo Fort	PT	INF/HSSS/AIDS/S&PW/COUNCIL	PR-ID	-	73/64/92	/0/0/0/0/0
Ngwenya	Sipho Samuel	PT	CRU/INF/HSSS/AIDS/INK/COUNCIL	PR-ANC		50/80/75/77/92	50/0/10/25/0
Nkontwana	Sindiswa Pretty-Girl	PT	INF/AIDS/COUNCIL	ANC	78	64/33/69	9/34/15
Nkosi	Mduduzi Samuel	PT	HSSS/COUNCIL	PR-IFP		70/100	30
Nofeketa	Nkululeko Cromwell	PT	CRU/INF/COUNCIL	PR-DA		20/91/100	20/0/0
Nontshela	Mzawuthi Saddam	PT	INF/DSWF/COUNCIL	ANC	72	100/92	0/0
Noyce	Gillian Margaret	PT	EDP/TP/COUNCIL	DA	10	88/0/92	0/0/8
Ntanzi	Prince Njabulo	PT	HSSS/COUNCIL	ANC	91	60/54	0/8
Ntshangase	Bridget	PT	CRU/MGNN/COUNCIL	ANC	26	70/70/92	30/20/0
Ntshangase	Mary-Jane Mama	PT	MGNN/S&PW/COUNCIL	PR-NADECO		60/50/92	30/ 14/ 0
Ntuli	Donald Zithulele	PT	CRU/HSSS/COUNCIL	ANC	94	50/70/85	50/30/15
Ntuli	Mandlenkosi Mzikayifar	PT	INF/COUNCIL	PR-IFP		91/69	0/31
Nxumalo	James Sikhosiphi	FT	SENIOR/MAYORAL/AIDS/S&PW/COUNCIL	PR-ANC		50/0/93/100	20/0/0/0
Nyanisa	Nelisiwe Nestar	PT	CRU/SENIOR/HCSWHR/LLFGCHR/AP/COUNCIL	ANC	21	20/50/88/69/77	80/50/0/0/0/ 23
Nyawose	Mishack Sithenjwa	PT	INF/COUNCIL	ANC	79	91/77	0/8
Nzama	Ziphathele Vincent	PT	SENIOR/MGNN/COUNCIL	ANC	86	50/90/92	50/0/8
Nzuza	Theresa Thembi	FT	EXCO/MGNN/COUNCIL	PR-IFP		57/90/85	/07/10 /15
Padayachee	Pragasan	PT	HSSS/AIDS/MPLUF/COUNCIL	PR-MF		100/75//92	0/25/8
Palan	Thulkanna	PT	HSSS/COUNCIL	MF	69	70/92	0/8
Peer	Fawzia	FT	LLFT/EDP/S&PW/COUNCIL	ANC	24	58/71/85	/33/29/15

Surname	First Names	Full Time/ Part Time	Committees Allocated	Party Represented	Ward No.	% Meeting attendance	% Apologies for non attendance
Pepler	Peter Michael	PT	SENIOR/EDP/COC/COUNCIL	PR-IFP		50/72/56/54	50/16/0/46
Petersen	Brenda Hazel	PT	HSSS/COUNCIL	ANC	-	100/100	0/0
Phetha	Mbongelwa Steven	PT	MGNN/COUNCIL	ANC	8	60/85	0/8
Phungula	Autrina Nomathemba	PT	HSSS/AIDS/HSSSLLF/COUNCIL	PR-DA		90/75/100/100	0/0/0/0/0
Pienaar	Jacob Johannes	PT	EDP/TP/COUNCIL	PR-ANC		72/91/100	0/0/0
Pillay	Patrick	FT	EXCO/HCSWHR/COUNCIL	MF	51	96/77/100	4/ 0/0
Pillay	Deva Rama	PT	INF/COUNCIL	PR-MF		100/100	
Prinsloo	Billie Dorothea	PT	HSSS/COUNCIL	DA	64	100/92	8
Pullan	Geoffrey Douglas Ayrto	PT	EDP/LLFSDCEC/TP/COUNCIL	PR-DA		80/100/100/85	20/0/0/16
Rajaram	Nunkumar	PT	HCSWHR/COUNCIL	MF	70	100/77	15
Ramchuran	Preeth	PT	EDP/COUNCIL	ANC	37	40/69	24/15
Reddy	Visvin Gopal	FT	EXCO/INF/DIDT/COUNCIL	PR-ANC		86/100/100/85	14/15
Saib	Yassien	PT	HCSWHR/COUNCIL	PR-DA		100/85	15
Shabalala	Nomvuzo Francisca	FT	MAYORAL/EXCO/HSSS/AIDS/COUNCIL	ANC	83	40/82/80/50/77	20/14/20/25/23
Shabalala	Judah Enoch	PT	MGNN/COUNCIL	ANC	5	90/92	0/0
Shabalala	Abegail Nomthandazo	PT	EXCO/HCSWHR/COUNCIL	ANC	87	44/85/85	0/8/0
Shaik	Ebrahim	PT	CRU/HSSS/COUNCIL	IFP	68	70/90/92	10/30/8
Shange	Senzangakhona	PT	HSSS/AIDS/COUNCIL	ANC	95	70/0/100	20/0
Shembe	Sibusiso	PT	MGNN/INK/COUNCIL	ANC	44	90/11/01/62	0/0/23
Shozi	Dennis Mzwamasoka	PT	INF/COUNCIL	ANC	4	91/100	0
Sibiya	Ntombizodwa	PT	HCSWHR/COUNCIL	PR-ANC		88/77	0/15
Sibiya	Bhekumusa Funakonke	PT	HSSS/COUNCIL	PR-ANC		70/77	20/15
Singh	Bradley	PT	INF/COUNCIL	MF	52	89/100	11
Singh	Davanand	PT	EDP/LLFP&I/COUNCIL	MF	50	80/92	0/8
Singh	Jayraj	PT	INF/TP/COUNCIL	MF	71	82/64/92	9/18/8
Singh	Rakesh	PT	EDP/COUNCIL	PR-ID		48/62	24/31
Snyman	Aubrey Desmond	PT	HCSWHR/COUNCIL	DA	67	100/92	8

Surname	First Names	Full Time/ Part Time	Committees Allocated	Party Represented	Ward No.	% Meeting attendance	% Apologies for non attendance
Sokhela	Jabulani Africa	PT	HCSWHR/INK/COUNCIL	ANC	55	77/55/100	0/0
Stefanidis	Senprabha	PT	EDP/LLFSDCEC/COUNCIL	PR-MF		72/0/77	28/0/23
Sunker	Laljith	PT	HCSWHR/COUNCIL	PR-IFP		100/100	
Thring	Wayne Maxim	PT	EDP/COUNCIL	PR-ACDP		64/85	24/15
Tsepouras	Constantina	PT	MGNN/COUNCIL	PR-DA		100/92	8
Veeran	Ronnie	PT	SENIOR/INF/COUNCIL	DA	49	100/82/100	0/18
Xaba	Linda Denzel	PT	EDP/INK/COUNCIL	ANC	41	56/77/92	0/0/15
Xulu	Bhekisisa Elliot	PT	INF/COUNCIL	ANC	80	100/100	
Xulu	Stanley Zamokwakhe	PT	MGNN/S &PW/COUNCIL	ANC	98	90/0/92	02/29/08
Young	Nokuthula Yolenda	PT	MGNN/INK/COUNCIL	PR-ANC		50/44/62	50/0 /31
Zulu	Mboneni Joseph	PT	MGNN/AIDS/COUNCIL			100/0/85	0/8
Zungu	Marcus Sifiso	PT	CRU/INF/LLFP&I/HCSWCHR/COUNCIL	ANC	92	100/77/100/92	23/8
Zwane	Mqiniseni Simon	PT	LLFGOVHR/MGNN/LLFG&CHR/COC/COUNCIL	ANC	20	100/100/44/100	0
Zwane	Pritured Sibusiso	PT	INF/INK/COUNCIL	PR-ANC		91/44/92	0/0/8
Councillors appointed on a proportional basis do not have wards allocated to them							TA

AIDS - AIDS Committee
EDP - Economic Development & Planning Committee
EXCO - Executive Committee
INF - Infrastructure Committee
HSSS - Health, Safety and Social Services Committee
HCSWCHR - Housing, Cleansing & Solid Waste and Corporate & Human Resources Committee
LOCAL LABOUR FORUM: CORPORATE, GOVERNMENT AND HUMAN RESOURCES
SENIOR CITIZENS STEERING COMMIITTEE
MAYORAL AWARDS STEERING COMMITTEE
LOCAL LABOUR FORUM & PROCUREMENT AND INFRASTRUCTURE
MASAKHANE, GRANTS-IN-AID COMMITTEE
COMMUNITY RESIDENTIL HOSTELS COMMITTEE
COUNCIL

Appendix B - ANNUAL REPORT 2009/2010 : COUNCIL MEETINGS (OTHER THAN MAYORAL/EXECUTIVE)

MEETING NAME	PURPOSE OF MEETING
Housing, Cleansing, Solid Waste, Corporate & Human Resources Committee	To consider reports from Housing Unit, Cleansing & Solid Waste Unit and Corporate & Human Resources Cluster to propose recommendations to the Executive Committee.
Economic Development & Planning Committee	To consider reports from the Sustainable Development & City Enterprises Cluster to propose recommendations to the Executive Committee.
Sustainable Development & City Enterprises LLF/HRD Sub-Committee	To discuss labour matters pertaining to the Sustainable Development & City Enterprises Cluster.
Inanda Ntuzuma and KwaMashu (INK) Working Group	Councillors meet to discuss all matters concerning the INK projects.
Informal Economy Forum	Councillors meet to discuss all matters concerning informal trade
Cleansing & Solid Waste Training Committee	All matters concerning training of staff of the Cleansing & Solid Waste Unit are considered.
Town Planning Sub-Committee	Consider and make recommendations to the Executive Committee and Council in respect of all Town Planning issues.
Health, Safety and Social Services Committee	Consider and make recommendations to the Executive Committee and Council on all matters pertaining to Health, Social, Safety and Security issues.
Local Labour Forum: Health, Safety and Social Services	Consider all labour issues in the Health, Safety and Social Cluster.
Civilian Oversight Committee	Oversight of Crime and Policing issues.
Durban Infrastructural Development Trust	Deal with Trust matters/Point Development.
Sports Body Leases: Monitoring and Evaluation Committee	Consider and approve leases of recreation amenities to sporting bodies, clubs, etc.
Masakhane, Grants-In-Aid, Non-Racism and Non-Sexism Committee	Consider and make recommendations to the Executive Committee and Council on all matters pertaining to Grants-in-aid, Masakhane Projects and issues of Non-sexism and Non Racism.
Infrastructure Committee	Consider and make recommendations to the Executive Committee and Council on all matters pertaining to engineering, water and sanitation, electricity and transport issues.
Mayoral Award Steering Committee	Consider all matters concerning the Mayoral Awards Programme.
Senior Citizens Steering Committee	Consider all matters concerning the functions of Senior Citizens within the Municipality.
Local Labour Forum: Procurement and Infrastructure	Consider all labour issues of the Procurement and Infrastructure Cluster.
Local Labour Forum : Corporate, Governance and Human Resource	Consider all labour issues of the Governance and Corporate & Human Resource Clusters.
Community Residential Unit: Hostels Working Group	Consider and make recommendations to the Housing, Cleansing, Solid Waste, Corporate & Human Resources Committee and Council on all matters pertaining to maintenance of hostels within eThekwini Municipality.
Speaker and Party Whips	Consider issues on the Council Agenda and any other issues raised by Party Whips; mainly issues affecting councillors.

Municipal / Entity Functions		
MUNICIPAL FUNCTIONS	**Function Applicable to Municipality (Yes / No)***	**Function Applicable to Entity (Yes / No)**
Constitution Schedule 4, Part B functions:		
Air pollution	Yes	No
Building regulations	Yes	No
Child care facilities	No	No
Electricity and gas reticulation	Yes	No
Firefighting services	Yes	No
Local tourism	Yes	Yes Ushaka/ICC
Municipal airports	Yes	No
Municipal planning	Yes	No
Municipal health services	Yes	No
Municipal public transport	Yes	No
Municipal public works only in respect of the needs of municipalities in the discharge of their responsibilities to administer functions specifically assigned to them under this Constitution or any other law	No (except Extended Public Works Programme)	No
Pontoons, ferries, jetties, piers and harbours, excluding the regulation of international and national shipping and matters related thereto	No (except piers)	No
Stormwater management systems in built-up areas	Yes	No
Trading regulations	Yes	No
Water and sanitation services limited to potable water supply systems and domestic waste-water and sewage disposal systems	Yes	No

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Municipal / Entity Functions		
MUNICIPAL FUNCTIONS	**Function Applicable to Municipality (Yes / No)***	**Function Applicable to Entity (Yes / No)**
Constitution Schedule 5, Part B functions:		
Beaches and amusement facilities	Yes	Yes-Ushaka
Billboards and the display of advertisements in public places	Yes	No
Cemeteries, funeral parlours and crematoria	Yes	No
Cleansing	Yes	No
Control of public nuisances	Yes	No
Control of undertakings that sell liquor to the public	Yes	No
Facilities for the accommodation, care and burial of animals	No	No
Fencing and fences	Yes (Municipal)	No
Licensing of dogs	No	No
Licensing and control of undertakings that sell food to the public	Yes	No
Local amenities	Yes	No
Local sport facilities	Yes	No
Markets	Yes	No
Municipal abattoirs	No	No
Municipal parks and recreation	Yes	No
Municipal roads	Yes	No
Noise pollution	Yes	No
Pounds	No	No
Public places	Yes	No
Refuse removal, refuse dumps and solid waste disposal	Yes	No
Street trading	Yes	No
Street lighting	Yes	No
Traffic and parking	Yes	NO

Functionality of Ward Committees					
Ward Number	Ward Councillor	Committee established (Yes / No)	Number of monthly Committee meetings held during the year	Number of monthly reports submitted to Speaker's Office on time	Number of quarterly public ward meetings held during year
1	SS NGUBANE	YES	12	0	4
2	SQ HLATSHWAYO	YES	12	0	3
3	ZE MAGUBANE	YES	12	0	3
4	DM SHOZI	YES	12	0	3
5	JE SHABALALA	YES	12	0	3
6	LN MNGWENGWE	YES	12	0	3
7	FT MOYO	YES	12	0	3
8	MS PHETHA	YES	12	0	4
9	TERENCE PETER COLLINS	YES	0	0	0
10	GILLIAN NOYCE	YES	12	0	3
11	MDUDUZI JOEL MADONDO	YES	12	0	3
12	MC NGCOBO	YES	12	0	5
13	PEARL LUTHULI	YES	12	0	3
14	PATRICK MFEKA	YES	12	0	3
15	DERRICK NKOSI DIMBA	YES	12	0	4
16	SS BUTHELEZI	YES	12	0	4
17	TALENT M HLONGWA	YES	12	0	4
18	WARICK BRUCE CHAPMAN	YES	12	0	4
19	THULANI EMMANUEL GANGILE	YES	12	0	3
20	SFISO ZUNGU	YES	12	0	3
21	NN NYANISA	YES	12	0	4
22	EM NGUBANE	YES	12	0	3
23	BACHU BHUGWATHLALL	YES	12	0	1
24	FAWZIA PEER	YES	12	0	3
25	MY BAIG	YES	12	0	3
26	BM NTSHANGASE	YES	12	0	3
27	AVRILLE MARICA COEN	YES	12	0	3
28	GEORGE EDWIN DEVENISH	YES	12	0	3
29	LINDIWE MURIEL MHOLONG-NTAKA	YES	12	0	3

Functionality of Ward Committees					
Ward Number	Ward Councillor	Committee established (Yes / No)	Number of monthly Committee meetings held during the year	Number of monthly reports submitted to Speaker's Office on time	Number of quarterly public ward meetings held during year
30	BR MNGADI	YES	12	0	3
31	MKHIPHENI NGIBA	YES	12	0	3
32	AV KHOZA	YES	12	0	3
33	SM BURROWS	YES	12	0	3
34	RABICHANDRA GOBIND	YES	12	0	3
35	HEINZ DE BOER	YES	12	0	3
36	DEAN MACPHERSON	YES	12	0	3
37	PREETH RAMCHURAN	YES	12	0	3
38	DS MYEZA	YES	12	0	3
39	BM GWALA	YES	12	0	3
40	DL NGEMA	YES	12	0	3
41	LINDA DENZEL XABA	YES	12	0	3
42	BA NGWANE	YES	12	0	3
43	DAVID DUMISANI MABIZELA	YES	12	0	3
44	SIBUSISO SHEMBE	YES	12	0	3
45	SIKHUMBUZO NDABA	YES	12	0	3
46	BONGANI DLAMINI	YES	12	0	3
47	KENNETH LIFASO MAJOLA	YES	12	0	3
48	SR MOODLEY	YES	12	0	3
49	RONNIE VEERAN	YES	12	0	3
50	DAVANAND SINGH	YES	12	0	3
51	PATRICK PILLAY	YES	12	0	3
52	BRADLEY SINGH	YES	12	0	3
53	ZRT GUMEDE	YES	12	0	8
54	LINCOLN SIPHIWE NCWANE	YES	12	0	3
55	JA SOKHELA	YES	12	0	3
56	STHEMBISO GUMEDE	YES	12	0	3
57	VINCENT KUNJU	YES	12	0	3
58	MK NDZIBOMVU	YES	12	0	3

Functionality of Ward Committees					
Ward Number	Ward Councillor	Committee established (Yes / No)	Number of monthly Committee meetings held during the year	Number of monthly reports submitted to Speaker's Office on time	Number of quarterly public ward meetings held during year
59	HM DLAMINI	YES	12	0	3
60	ARUNAJALLAM CHELLAPPEN	YES	12	0	3
61	ABRAHAM MICHAEL	YES	12	0	3
62	NT MABASO	YES	12	0	3
63	ANDRE ROSS MITCHELL (II)	YES	12	0	3
64	BILLIE DOROTHEA PRINSLOO	YES	12	0	3
65	ANDRE ROSS MITCHELL	YES	12	0	3
66	DUNCAN LESLIE DU BOIS	YES	12	0	3
67	AD SNYMAN	YES	12	0	3
68	EBRAHIM SHAIK	YES	12	0	3
69	T. PALAN	YES	12	0	3
70	N. RAJARAM	YES	12	0	3
71	JAYRAJ SINGH	YES	12	0	3
72	MS NONTSHELA	YES	12	0	3
73	ANANDAN NAIDOO	YES	12	0	3
74	ON MTHEMBU	YES	12	0	3
75	ISABEL MOKGODI MALATSI	YES	12	0	3
76	RM MZOBE	YES	12	0	3
77	MC MNYANDU	YES	12	0	3
78	SP NKONTWANA	YES	12	0	3
79	MS NYAWOSE	YES	12	0	3
80	BE XULU	YES	12	0	3
81	NE MTHEMBU	YES	12	0	3
82	MAK DLADLA	YES	12	0	3
83	NF SHABALALA	YES	12	0	3
84	SS MTHEMBU	YES	12	0	3
85	NT DLAMINI	YES	12	0	3
86	ZV NGCECE	YES	12	0	3
87	AN SHABALALA	YES	12	0	3
88	NI MKHIZE	YES	12	0	3

Functionality of Ward Committees					
Ward Number	Ward Councillor	Committee established (Yes / No)	Number of monthly Committee meetings held during the year	Number of monthly reports submitted to Speaker's Office on time	Number of quarterly public ward meetings held during year
89	BC MKHIZE	YES	12	0	3
90	FREDDIE MAISTRY	YES	12	0	3
91	PN NTANZI	YES	12	0	3
92	MJ ZULU	YES	12	0	3
93	MD MSOMI	YES	12	0	3
94	DZ NTULI	YES	12	0	3
95	S SHANGE	YES	12	0	3
96	GM CELE	YES	12	0	3
97	JJP BRUNDSON	YES	12	0	3
98	SZ XULU	YES	12	0	3
99	ME BAYENI	YES	12	0	3
100	TD MAGWAZA	YES	12	0	3

CAPITAL SPENDING ON 5 LARGEST PROJECTS

Capital Expenditure of Five largest projects*					R' 000
Name of Project	Current Year			Variance Current Year	
	Original Budget	Adjustment Budget	Actual Expenditure	Original Variance (%)	Adjustment variance (%)
A - Replacement AC Water Mains	550,000	661,084	995,090	81%	51%
B - Stadium	465,393	465,393	568,552	22%	22%
C - Western Aqueduct	210,000	150,000	157,623	-25%	5%
D - Kings Park Precinct	113,951	123,951	151,359	33%	22%
E - Beach Upgrades	35,000	184,800	277,198	392%	50%
* Projects with the highest capital expenditure in 2009/10					

Name of Project - A	Replacement of AC Water Mains
Objective of Project	To replace aged water infrastructure which has reached the end of its economic life
Delays	NIL
Future Challenges	Sourcing adequate funding to maintain/replace Council Assets
Anticipated citizen benefits	More reliable water supply. Reduction in water loss. Tariff increases limited.

Name of Project - B	Moses Mabhida Stadium
Objective of Project	Build a world class sporting facility
Delays	none
Future Challenges	Ongoing management & maintenance of facility
Anticipated citizen benefits	Economic opportunities; enhanced recreational and tourism asset

Name of Project - C	Western Aqueduct
Objective of Project	Bulk water supply to Western & Northern areas of eThekwini Municipality
Delays	Phase 1 - nil; Phase 2 - award of tender (6 months)
Anticipated citizen benefits	An assured supply of potable water

Name of Project - D	Kings Park Precinct
Objective of Project	Provide suitable pedestianised access and recreational environment on approaches to new MM stadium - linking CBD, rail stations and beachfront to stadium.
Delays	Also some works delayed till after WC2010 event over to mitigate potential damage from WC2010 event
Future Challenges	Maintenance of environment quality. Extension of pedestrian linkages into other parts of the city.
Anticipated citizen benefits	Access to key city recreational facility and environment by all. Promotion of soccer and sport city. Recreational space for CBD.

Name of Project - E	Beach Upgrades
Objective of Project	Rejuvenate City's primary recreational and tourism asset
Delays	none
Future Challenges	Funding; ongoing management of facilities and social issues
Anticipated citizen benefits	Economic opportunities; enhanced recreational and tourism asset

Appendix E2

Basic Service Provision				
Detail	**Water**	**Sanitation**	**Electricity**	**Refuse**
Households with AT LEAST minimum service delivery	92%	85%	74%	100%
Households without minimum service delivery	8%	15%	26%	0%
Total Households*				903562
**Including informal settlements*				

Top Four Service Delivery Priorities for Ward (Highest Priority First)		
No.	**Priority Name and Detail**	**Progress During 2009/2010**
1	Skills Development	3438 community members audited to determine skills needs (500 received employment at King Shaka Airport).
		397 unemployed citizens completed their Learnerships (fire fighter, law enforcement and internal audit) and all have been employed.
		153 unemployeed citizens participated in skills development, short course training eg home-based care.
		38 unemployed trained in furniture manufcturing and were assisted to form small businesses.
		356 participated in adult literacy programmes (ABET).
		516 Maths & Science grade 10-12 pupils were assisted through MST Support programme.
		466 graduates placed internally for work experience (in-service trainees).
		Approximately 400 unemployed learners began Learnerships in fire fighter, law enforcement , internal audit, life guards and boilermaker.
2	Economic Development/Job Creation	The eThekwini economy experienced a negative growth of 2.2% in the 2009 calendar year and employment fell by 1.66%. This is mainly due to the economic recession.
3	Access to Health services	Population coverage remained at 56%. Strategic allocation in 2010/11 and 2011/12 will increase the coverage to 73.83%.
4	Housing	9387 new low cost houses constructed. If include repairs to storm damaged houses (2903 houses), rectification and rebuilds of poorly built houses (6007 houses) then the delivery increase increases to 18297. In addition to this 6824 transit units were constructed.

Appendix F

Municipal Audit Committee Recommendations for eThekwini Municipality and its entities: Durban Marine Theme Park (Pty) Ltd and ICC Durban (Pty) Ltd		
Date of Committee	**Committee Recommendations during 2009/10**	**Recommendations Adopted**
9 Dec 2010	Executive committee to investigate serious and fundamental breakdown in the Supply Chain Management (SCM) procedures implemented by eThekwini Municipality and its entities, in particular the findings contained in management letters issued by the Auditor-General	Yes
9 Dec 2010	Prior to condonation of any irregular expenditure highlighted by the Auditor-General's report, the Executive Committee should take disciplinary action against all officials implicated in such irregular expenditure.	Yes
9 Dec 2010	The audit committee has expressed concern as to the composition of the committees responsible for awarding tenders and contracts within the supply chain management process in prior quarterly meetings and believes that the Executive Committee should now give serious consideration to the appointment of external, independent, competent individuals to these committees.	Yes

Long-term Contracts (20 Largest Contracts Entered into 2009/10)					
Name of Service Provider (Entity or Municipal Department)	Description of Services Rendered by the Service Provider	Start Date of Contract	Expiry date of Contract	Project manager	Contract Value
Wilson & Pass Incorporated	Engineering of Marianhill Landfill Site	30-Sep-09			R 3,509,000.00
P. D. Naidoo and Associates (Pty) Ltd	Engineering of Bisasar Landfill Site	30-Sep-09			R 3,076,000.00

Public Private Partnerships Entered into 2008/09					
Name and Description of Project	**Name of Partner(s)**	**Initiation Date**	**Expiry date**	**Project manager**	**Value 2008/09**
Women Empowerment Programme: Training of women owed businesses in productivity capacity building and project management.	Productivity South Africa	2008 March 01	2009 March 01	Khosi Sithole	R400 000
10th Anniversary – SMME FAIR	Sapref; KZN Oils; ABSA; ITHALA; Nestlife; Metropolitan; Seda &SABC	2008 February 15	2008 September 30	Winnile Mntungwa	R6m

Disclosures of Financial Interests		
Period 1 July 2009 to 30 June 2010		
Position	**Name**	**Description of Financial interests* (Nil / Or details)**
(Executive) Mayor	Obed Mlaba	**1. Shares:** Our Environmental Waste Solution Pty LTD (35%) Not operating as yet. **2. Directorship & Partnership: Director:** Thabiso Mlaba(Daughter) Waste Processing for electricity generation. **3. Remunerated Work outside the Municipality:** Isibuko Investment Holding (16%), Wandere Holdings (25%) & Staten Investment (20%)
Deputy Mayor(Exco)	Loganathan Naidoo	**1. Directorship & Patnership: Directorship in** La Mercy Beach Hotel,Chelmsford Hotel, Fairbreeze Hotel (hotels and liquor stores) **2. Consultancies & Retainership:** Jeevie Piilay(wife) private social worker **3. Land & Property:** 9 Malcolm Welfare Circle Westbrook Beach (1.8mil) Home. **4. Pension:** KZN Municipal Pension Fund. **5. Foreign Travel:** By eThekwini Municipality (Jan 6-10/2010) Dheli Airfares (30 000) and by Gov of India-Dheli Accommodation (10 000).
Chief Whip	Fawzia Peer	**1. Shares:** Telkom (100), Kumba (100), Al Baraka Bank (20326.97 units), Oasis Cresent Fund (34925.79 units) and Mittal Steel (100). **2. Directorship & Partnership:** Minara Board Member-Business Chamber. **3. Sponsorships:** IMDAD-Blankets for Chesterville Community (R65 each). 4. **Pension:** Municipal Pension Fund.
Speaker	J S Nxumalo	**1. Pension: Municipal Councillors Pension Fund** **2. Directorship & Partnership:** Durban Pension Fund Trustee and Mangosuthu Tech Board Member **3. Spouses Interest:** Ms P.B Ntshangase ID 7612040236080 is the director and 50% owner of the following company: Bhekimbekp Business Enterprise
Exco Councillor	P Pillay	**1. Ownership of and other interests in land and immovable property:** 65 Stepford, RD Sunford Phoenix, Residential. 2. **Pension:** Municipal Councillors Pension Fund
Exco Councillor	Reddy VG	**1. Ownership of and other interests in land and immovable property:** House and Land, Queensburgh, owner. **2. Employment outside council:** eThekewini, Local Gov. , consultant **3. Directorship/Member/Partnerhip:** Shavin Investments and African Spear Logistics
Exco Councillor	N F Shabalala	**1. Pension:** KZN Municipal Pension Fund
Exco Councillor	T P Collins	**1. Ownership of and other interests in land and immovable property:** House, Waterfall, 50% owner **2. Shares and financial interests in public or private companies and other corporate entities:** Curtains by Lulu CC 50% **3. Directorships and partnerships:** Curtains by Lulu CC, Home decorating
Exco Councillor	T T Nzuza	
Exco Councillor	D C Gaillard	**1. Ownership of and other interests in land and immovable property:** residential, Durban, owner
Exco Councillor	Zandile Ruth Thelma Gumede	**1. Close Family Business Interest with Municipality:** Izihlelo Trading, Ntsikohs Trading, Trading Enterprises.
Exco Councillor	S N Gumede	Pension: Municipal Pension Fund
Municipal Manager	DR. Michael Sutcliffe	**1. Shares:** Old Mutual/Sanlam(10 000), Satrix Shares (200 000) **2. Land & Property:** 71/72 Groote Schuur(1.5 mil), 74 Groote Schuur(800 000) & 2-Bed Flat-Berea(400 000).

Disclosures of Financial Interests		
Period 1 July 2009 to 30 June 2010		
Position	**Name**	**Description of Financial interests* (Nil / Or details)**
Chief Financial Officer	Krish Kumar	**1.Shares:**Old Mutual(1300), Sanlam(460),Sasol(100),Vodacom(100) **2.Directorships & Partnerships :** IMFO(sec21). **3.Consultancies&Retainership:** Accounting Standards Board-Professional Member(R7000 permeeting -leave taken when attending). **4.Land & Property:** 133 Siripat Road,Reservoir Hills(1300 000).
Deputy MM and (Executive) Directors	Derek Naidoo	**1.Shares**: Sanlam(1 425) **2. Directorships & Partnerships:** Fastpulse-A digital Network Solutions(Non-trading), Catfish Investments, Classic Number Trading **3. Work Outside Municipality:** Munimed- Medical Aid, Lifelab- Biotechnology, Business Process Outsourcing, BPESA- National Body. **4.Land&Property:** No1 Knoll Place Westville(850 000).
	Sipho Cele	**1. Directorship & Partnership:** SA Cities Network 2. **Private Work:** Nyelini Taxi - R12000 3. **Land & Property:** 43 Chearsley Westville(2 000 000), 24 Hamilton, Pretoria(300 000).
	Musa Gumede	**1.Shares:**Yakhisizwe ltd(10%) (500 000)Investment **2.Directorship & Partnership:**Yakhisizwe Investment Company, Ricol Logistics(Dormant), Zanempilo healthcare(Dormant). **3.Land & Property:**27Duncan Drive Westville(1,5mil), Flat 4 Collingham(350 000) IncomeR1700pm.
	Bhekinkosi Mkhize	**1.Land & Property:** House-Westville(1 300 000).
	Nomaxabiso Mahlawe	**1. Shares**: Asonge-Zegret(53), SIT(240 000) **2. Directorship & Partnership:** BTN Championing Transformation **3. Private work**: Gauteng Development Tribunal(246 per hr).

Appendix I 1

Revenue Collection Performance by Vote

R' 000

Vote Description	2008/2009	Current Year 2009/2010			2009/10 Variance	
	Actual	Original Budget	Adjusted Budget	Actual	Original Budget	Adjustments Budget
Vote 1 - Office of the City Manager	819,971	615,057	615,057	851,659	27.78%	27.78%
Vote 2 - Treasury	6,117,606	6,152,482	6,196,426	5,854,007	-5.10%	-5.85%
Vote 3 - Governance	19,076	2,482	2,482	3,141	20.98%	20.98%
Vote 4 - Corporate and Human Resources	14,835	12,566	12,566	23,822	47.25%	47.25%
Vote 5 - Sustainable Development & City Enterprises	192,236	191,680	214,879	310,787	38.32%	30.86%
Vote 6 - Safety and Security	185,637	189,425	189,425	115,029	-64.68%	-64.68%
Vote 7 - Health and Social Services	100,495	74,591	74,591	117,266	36.39%	36.39%
Vote 8 - Procurement and Infrastructure	2,493,812	2,623,311	2,623,322	3,189,507	17.75%	17.75%
Vote 9 - Electricity	4,826,395	6,256,600	6,182,710	6,014,406	-4.03%	-2.80%
Vote 10 - Water	1,992,258	2,394,944	2,394,944	2,176,594	-10.03%	-10.03%
Vote 11 - Formal Housing	217,286	127,446	127,446	231,467	44.94%	44.94%
Vote 12 - Markets	49,445	47,706	47,706	59,585	19.94%	19.94%
Vote 13 - Aiport	4,527	4,399	4,399	5,052	12.93%	12.93%
Example 14 - Vote 14	–	–	–	–	–	–
Example 15 - Vote 15	–	–	–	–	–	–
Total Revenue by Vote	**17,033,579**	**18,692,689**	**18,685,953**	**18,952,322**	**0**	**0**

Revenue Collection Performance by Source

R '000

Description	2008/09	2009/10			2009/10 Variance	
	Actual	Original Budget	Adjustments Budget	Actual	Original Budget	Adjustments Budget
Property rates	3,723,618	4,174,473	4,174,473	4,093,443	-1.97%	-1.97%
Property rates-penalties & collection charges	195,067	151,000	151,000	150,210	-0.52%	-0.52%
Service charges-electricity revenue	4,595,118	5,953,472	5,879,581	5,777,841	-3.04%	-1.76%
Service charges-water revenue	1,657,327	1,867,880	1,867,880	1,877,739	0.52%	0.52%
Service charges-sanitation revenue	65,490	76,259	76,259	68,133	-0.12%	-0.12%
Service charges-refuse revenue	149,654	325,386	325,386	342,925	-5.11%	-5.11%
Service charges-other	114,768	159,962	162,718	126,623	-26.33%	-28.51%
Rentals of facilities and equipment	257,740	326,375	326,402	362,853	10.05%	13.23%
Interest earned-external investments	539,200	426,814	426,814	297,298	-43.56%	-43.56%
Interest earned-outstanding debtors	150,226	139,786	139,786	101,913	-37.16%	-37.16%
Dividends received	–	–	–	–	0.00%	0.00%
Fines	139,190	157,146	157,146	80,143	-96.08%	-96.08%
Licences and permits	25,008	26,029	26,029	28,109	7.40%	7.40%
Agency services	–		–	–	0.00%	0.00%
Transfers recognised-operational	1,662,123	1,362,709	1,406,233	1,477,076	7.74%	4.80%
Other revenue	1,695,774	1,088,343	1,085,571	1,952,942	44.27%	44.41%
Gains on disposal of PPE	31,509	22,000	22,000	34,845	36.86%	36.86%
Enviromental Proctection	–	–	–	–	0.00%	0.00%
Total Revenue (excluding capital transfers and contributions)	**15,001,811**	**16,257,634**	**16,227,278**	**16,772,093**		

Conditional Grants: Excluding MUNICIPAL INFRASTRUCTURE GRANT						R' 000
Details	Budget	Adjust-ments Budget	Actual	Variance		Major conditions applied by donor (continue below if necessary)
				Budget	Adjust-ments Budget	
Neighbourhood Development Partnership Grant	87,233	98,334	172,552	98%	75%	Approval by the National Treasury of programme and/or project business plans which are in alignment to the NDPG's goals. *The receiving officer must submit a milestone payment schedule with budgets and time frames for project implementation. * Obtain a council resolution striving to achieve measurable outputs.
Public Transport Infrastructure and Systems Grant	376,926	0	576,926	53%	0%	The current PTIS grant funds municipal public transport infrastructure and systems in suport of intergrated networks as defined in the Public Transport Strategy and provided for in the National Land Transport Act. * The allocation of PTIS funds must be aligned with the Integrated Transport Plan and its Integrated Rapid Public Transport Network (IRPTN) components as approved by the relevant municipal council. * Cities are required to establish dedicated project teams with sufficient capacity to implement IRPTN projects. * IRPTN designs must recover all direct operating costs of the contracted operators (excluding vehicle capital costs) from fare revenue. * Cities are required to establish specialist capacity to manage and monitor IRPTN system contracts and operations as well as to plan future expansions of the network and this must be in place in advance of the first IRPTN operator commencing with service provision to the public.
2010 FIFA World Cup Stadiums Development	525,393	0	525,393	0%	%	* The project and funding must be approved by municipal council in accordance with The municipal Finance Management Act. The municipality must enter into a construction contract with a qualified construction company in accordance with its supply chain management policy, appoint and retain a dedicated project manager for the duration of the project that is responsible for managing the perfomance of the construction company in accordance with the construction contract. * If there is a shortfall in funding for the construction of the stadium the municipality can be obtained from the from other sources and may approach a registered financial institution for a loan subject to the municipal supply chain management regulations, the interest on loan will be subsides from the National Revenue Fund in 2010/2011. * Upon completion of the stadium construction programme the municiplaity must provide the transferring department with a report thatincludes the final construction cost and expenditure items, sources of funds, detailed reasons for cost overruns, guarantees provided by the equipment manufacturers, especially the guarantee provided to

Appendix J

Conditional Grants: Excluding MUNICIPAL INFRASTRUCTURE GRANT						R' 000
Details	Budget	Adjust-ments Budget	Actual	Variance		Major conditions applied by donor (continue below if necessary)
				Budget	Adjust-ments Budget	
Expanded Public Works Programme Incentive	25,141	0	25,141	%	%	Municipalities must sign a standard incentive agreement with national Department of Public Works (NDPW) to agree to comply with the conditions and obligations of the grant. * Municipalities must report progress on all projects for which they are claiming the incentive via NDPW's EPWP Management Information System (MIS). This includes reporting beneficiary information . * Municipalities must maintain beneficiary and payroll records as specified in the audit requirements in the EPWP Incentive manual. * Eligible municipalities must use the EPWP incentive grant received for continuing or expanding job creation programmes.
				%	%	
Integrated National Electricification Programme (Municipal Grant)	47,800	0	47,800	0%	0%	Municipality must contractually undertake to account for the allocated funds on a monthly basis by the 10th of every month, ensure that the designs for households connections projects are completed before June of every year in order to allow for construction to start shortly after July and if the external consultant will be used, such consultant must be appointed before the end of May, pass all benefits to end-customers', not utilise the fund for any purpose other than electrification .
Electricity Demand Side Management Grant	8,000	0	8,000	0%	0%	Implementation of labour intensive methods in accordance with EPWP guidelines on EDSM projects . * Measurements and verification (M&V) system to be done by M&V experts in line with Electricity Demand Side Management policy.
Total	1,070,493	98,334	1,355,812	%	%	

Capital Expenditure - New Assets Programme*							R '000
Description	2008/09	2009/10			Planned Capital expenditure		
	Actual	Original Budget	Adjustment Budget	Actual Expenditure	FY + 1	FY + 2	FY + 3
Capital expenditure by Asset Class							
Infrastructure - Total	**3,348,675**	**2,522,705**	**2,807,808**	**2,807,808**	**2,052,522**	**2,181,319**	**2,054,177**
Infrastructure: Road transport - Total	966,226	171,373	211,448	211,448	53,641	40,053	118,245
Roads, Pavements & Bridges	780,172	158,973	182,958	182,958	27,880	24,800	91,720
Storm water	186,054	12,400	28,490	28,490	25,761	15,253	26,525
Infrastructure: Electricity - Total	470,988	373,355	373,355	373,355	565,698	615,505	541,913
Generation	–						
Transmission & Reticulation	464,918	357,055	357,055	357,055	548,898	603,605	528,030
Street Lighting	6,070	16,300	16,300	16,300	16,800	11,900	13,883
Infrastructure: Water - Total	1,298,331	481,740	471,140	471,140	585,567	519,190	432,215
Dams & Reservoirs	9,231	65,200	76,710	76,710	85,500	14,000	16,000
Water purification							
Reticulation	1,289,100	416,540	394,430	394,430	500,067	505,190	416,215
Infrastructure: Sanitation - Total	363,486	372,052	369,997	369,997	455,861	510,700	545,250
Reticulation	334,042	321,352	318,947	318,947	371,661	343,200	393,750
Sewerage purification	29,444	50,700	51,050	51,050	84,200	167,500	151,500
Infrastructure: Other - Total	249,644	1,124,185	1,381,868	1,381,868	391,755	495,871	416,554
Waste Management	60,991	23,100	23,100	23,100	96,000	206,400	98,700
Transportation		285,236	252,411	252,411			
Gas		2,000	2,000	2,000	6,600	6,800	2,100
Other	188,653	813,849	1,104,357	1,104,357	289,155	282,671	315,754
Community - Total	**1,171,007**	**67,936**	**113,055**	**113,055**	**28,700**	**33,976**	**7,950**
Parks & gardens							
Sportsfields & stadia		4,736	48,236	48,236			
Swimming pools		10,000	10,000	10,000	13,000		5,000
Community halls	6,921	8,500	6,753	6,753			350
Libraries	3,890	4,900	5,628	5,628	3,000	3,000	
Recreational facilities	1,138,943						
Fire, safety & emergency	1,061				10,000	9,000	
Security and policing	1,390						
Buses							
Clinics	22,150						
Museums & Art Galleries	339		13	13			
Cemeteries	(3,687)	2,700	325	325	2,700	2,000	2,600
Social rental housing		10,000	10,000	10,000			
Other		27,100	32,100	32,100		19,976	

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Capital Expenditure - New Assets Programme*							R '000
Description	2008/09	2009/10			Planned Capital expenditure		
	Actual	Original Budget	Adjustment Budget	Actual Expenditure	FY + 1	FY + 2	FY + 3
Capital expenditure by Asset Class							
Heritage assets - Total	(330)	4,500	3,500	3,500	–	–	–
Buildings							
Other	**(330)**	4,500	3,500	3,500			
Investment properties - Total	**807**	**13,000**	**13,000**	**13,000**	**12,000**	**10,000**	**6,000**
Housing development	807						
Other		13,000	13,000	13,000	12,000	10,000	6,000
Other assets	**1,289,193**	**1,002,409**	**1,010,899**	**1,010,899**	**964,117**	**865,247**	**869,813**
General vehicles	620,272	32,950	32,950	32,950	61,200	51,000	47,700
Specialised vehicles		21,000	21,000	21,000			
Plant & equipment	192,309	50,690	58,690	58,690	28,220	35,205	38,333
Computers - hardware/equipment	42,856	15,929	16,128	16,128	10,550	9,910	11,330
Furniture and other office equipment	8,275				304	406	450
Abattoirs							
Markets	7,310	7,700	7,700	7,700			
Civic Land and Buildings		3,000	3,000	3,000			
Other Buildings	371,208	33,640	33,640	33,640	34,950	11,025	9,000
Other Land	7,013	10,000	10,000	10,000	12,893		
Surplus Assets - (Investment or Inventory)							
Other	39,950	827,500	827,791	827,791	816,000	757,701	763,000
Agricultural assets	–	–		–	–	–	–
List sub-class							
Biological assets	–	–		–	–	–	–
List sub-class							
Intangibles	100,634	1,000	1,000	1,000	124,000	129,000	121,000
Computers - software & programming	100,385				124,000	129,000	121,000
Other *(list sub-class)*	249	1,000	1,000	1,000			
Total Capital Expenditure on new assets	**5,909,986**	**3,611,550**	**3,949,262**	**3,949,262**	**3,181,339**	**3,219,542**	**3,058,940**
Specialised vehicles	–	**21,000**	**21,000**	**21,000**	–	–	–
Refuse							
Fire		12,000	12,000	12,000			
Conservancy		9,000	9,000	9,000			
Ambulances							

Appendix K (ii)

Capital Expenditure - Upgrade/Renewal Programme*							R '000
Description	2008/09	2009/10			Planned Capital expenditure		
	Actual	Original Budget	Adjustment Budget	Actual Expenditure	FY + 1	FY + 2	FY + 3
Capital expenditure by Asset Class							
Infrastructure - Total	**51,389**	**1,631,808**	**1,629,225**	**1,629,225**	**2,044,848**	**1,743,106**	**1,620,067**
Infrastructure: Road transport -Total	51,389	369,643	365,005	365,005	1,056,374	1,169,947	1,067,748
Roads, Pavements & Bridges	51,389	340,901	350,901	350,901	948,308	1,059,966	962,500
Storm water		28,742	14,104	14,104	108,066	109,981	105,248
Infrastructure: Electricity - Total	–	366,615	366,615	366,615	197,230	226,650	171,325
Generation							
Transmission & Reticulation		361,115	361,115	361,115	191,230	220,650	165,325
Street Lighting		5,500	5,500	5,500	6,000	6,000	6,000
Infrastructure: Water - Total	–	681,500	681,500	681,500	237,500	173,545	204,624
Dams & Reservoirs		7,800	7,800	7,800	13,000	18,500	20,500
Water purification		500	1,100	1,100	1,000	1,000	1,100
Reticulation		673,200	672,600	672,600	223,500	154,045	183,024
Infrastructure: Sanitation - Total	–	55,050	57,105	57,105	87,800	83,500	70,000
Reticulation		14,000	15,675	15,675	35,000	26,000	47,000
Sewerage purification		41,050	41,430	41,430	52,800	57,500	23,000
Infrastructure: Other - Total	–	159,000	159,000	159,000	465,944	89,464	106,370
Waste Management					1,600		5,000
Transportation					3,960	4,198	4,450
Gas							
Other		159,000	159,000	159,000	460,384	85,266	96,920
Community	**8,809**	**27,450**	**23,181**	**23,181**	**59,350**	**66,820**	**60,433**
Parks & gardens		2,300	3,370	3,370	7,300	6,750	6,773
Sportsfields & stadia		5,200	4,266	4,266	15,350	11,100	6,500
Swimming pools			3,092	3,092	8,600	13,920	5,800
Community halls		1,700	3,117	3,117	4,850	4,220	3,500
Libraries		600	752	752	1,800	2,000	1,000
Recreational facilities	7,892	1,500	1,071	1,071			
Fire, safety & emergency							
Security and policing							
Buses							
Clinics	917				8,500	23,000	22,000
Museums & Art Galleries		1,150	1,412	1,412	4,100	1,700	2,057
Cemeteries		6,000	6,101	6,101	6,850	4,130	12,803
Social rental housing							
Other		9,000			2,000		
Heritage assets	–	19,000	19,000	19,000	18,150	37,500	28,000
Buildings		19,000	19,000	19,000	15,000	34,000	20,000
Other					**3,150**	**3,500**	**8,000**

Table continued next page

Table continued from previous page

Capital Expenditure - Upgrade/Renewal Programme*							R '000
Description	2008/09	2009/10			Planned Capital expenditure		
	Actual	Original Budget	Adjustment Budget	Actual Expenditure	FY + 1	FY + 2	FY + 3
Capital expenditure by Asset Class							
Investment properties	–	–	–	–	–	–	–
Housing development							
Other							
Other assets	**17,580**	**154,396**	**154,196**	**154,196**	**66,885**	**84,733**	**88,800**
General vehicles		27,500	27,500	27,500	3,000		
Specialised vehicles					26,000	27,000	25,000
Plant & equipment		10,847	10,847	10,847	6,320	4,754	4,260
Computers - hardware/equipment		36,049	35,849	35,849	800	925	1,150
Furniture and other office equipment					1,165	1,165	1,000
Abattoirs							
Markets	1,046				8,100	8,539	9,005
Civic Land and Buildings							
Other Buildings	16,534				6,000	3,700	8,385
Other Land							
Surplus Assets - (Investment or Inventory)							
Other		80,000	80,000	80,000	15,500	38,650	40,000
Agricultural assets	–	–		–	–	–	–
List sub-class							
Biological assets	–	–		–	–	–	–
List sub-class							
Intangibles	–	6,500	6,500	6,500	–	–	–
Computers - software & programming		6,500	6,500	6,500			
Other *(list sub-class)*							
Total Capital Expenditure on renewal of existing assets	**77,778**	**1,839,154**	**1,832,102**	**1,832,102**	**2,189,233**	**1,932,159**	**1,797,300**

Capital Programme by Project 2009/10					
					R' 000
Capital Project	Original Budget	Adjustment Budget	Actual	Variance (Act - Adj) %	Variance (Act - OB) %
Water					
Replacement of Water Pipes	550.000	661.08	973.587	147%	177%
Water Flagship Project - Western Aqueduct	210.000	150.00	191.131	127%	91%
Waterloss	50.000	52.50	46.750	89%	94%
Sanitation/Sewerage					
Ablution Blocks - In Situ Upgrade	114.052	127.966	76.174	60%	67%
Amanzimtoti WTW 25 Ml/d transfer to SWTW	29.000	29.000	35.228	121%	121%
Electricity					
MV/LV New Supply-Sundry	50.000	72.000	75.494	105%	151%
Prepayment Connection Costs -All areas	40.000	40.000	41.076	103%	103%
Housing					
9455 units on Behalf of the					
Department of Housing	815.000	0.000	861.000	0%	106%
Refuse removal					
Fleet - Solid Waste	9.000	49.832	64.718	130%	719%
Randles Nursery Waste Pretreatment and Infill	15.000	19.700	23.964	122%	160%
Stormwater					
Argyle Outfall	1.800	18.990	11.998	63%	667%
SMS Infrastructure Analysis	4.500	4.500	3.523	78%	78%
Economic development					
Umlazi	17.434	40.000	33.277	83%	191%
Bridge City	9.955	39.183	39.698	101%	399%
Sports, Arts & Culture					
Construction Of Swimming Pool at Cleremont	10.000	10.000	16.841	168%	168%
Stadium	465.393	465.393	568.552	122%	122%
Environment					
Agriculture	14.000	13.400	26.530	198%	189%
Green Goal	7.500	7.500	3.422	46%	46%
Health					
No Projects.	0	0	0		
Safety and Security					
Specialist Support Vehicles - Fire	12.000	12.000	32.759	273%	273%
CCTV (2010)	7.500	7.500	0.137	2%	2%
ICT and Other					
ICT (2010)	17.500	17.500	19.112	109%	109%

Capital Programme by Project by Ward 2009/10*		
Capital Project	Ward(s) affected	Works completed (Yes/No)
Water		
Replacement of Water Pipes	Various	NO
Water Flagship Project - Western Aqueduct	Various	NO
Waterloss	Various	NO
Sanitation/Sewerage		
Ablution Blocks - In Situ Upgrade	Unicity wide	NO
Amanzimtoti WTW 25 Ml/d transfer to SWTW	Various	NO
Electricity		
MV/LV New Supply-Sundry	Various	YES
Prepayment Connection Costs -All areas	Various	NO
Housing		
Refuse removal		
Fleet - Solid Waste	Internal	YES
Randles Nursery Waste Pretreatment and Infill	25	YES
Stormwater		
Argyle Outfall	27	NO
SMS Infrastructure Analysis	ALL	NO
Economic development		
Umlazi	76	YES
Bridge City	various	YES
Sports, Arts & Culture		
Construction Of Swimming Pool at Cleremont	22	YES
Stadium	34	YES
Environment		
Agriculture	various	NO
Green Goal	various	NO
Health		
No Projects		
Safety and Security		
Specialist Support Vehicles - Fire	Various	YES
CCTV (2010)	Various	NO
ICT and Other		
ICT (2010)	Various	NO

Declaration of Loans and Grants made by the municipality 2009/10				
All Organisation or Person in receipt of Loans */Grants* provided by the municipality	Nature of project	Conditions attached to funding	Value 2009/10 R' 000	Total Amount committed over previous and future years
African Renaisance	Grant given for Africa Day Expenditure	NIL	424,278	NIL
Durban Arts Association	An Art and cultural institution established to fund varioud development and related projects within the city	Grant Specifically and excusively afforded for arts development.	2,805,235	15,395,885
Food Aid Program	Provision of Soup kitchens (18 Sites) and poverty alleviation	NIL	86,525	NIL
Foundation For Social In	Greater Durban Community poverty alleviation by focusing on cleaning, greening and food security	NIL	559,400	NIL
Grant in aid	To provide support to non-profit organisations and bodies thereby enabling them to undertake actions and services to improve the standard of living of the communities, resulting in an improvement in the quality of life for those communities.	NIL	1,287,198	NIL
KZN Hockey - Interest	Book Entry of interest and redemption for KZN hockey	To develop sport in community	71,997	NIL
Grants in Aid Educational	Grant to association of clean communities trust to employ assisted education officers to run education, clean up and litter free projects.	Unconditional	1,556,400	NIL
Grants in Aid ICC Rates	Grant in Aid in lieu of an increase in the rates levied to the ICC as a result of the new property rates act re: market valuations.	The ICC's Financial situation to be reviewed thereafter to determine the relevance of the GIA	10,500,000	NIL
GIA Sporting Bodies	Book Entry of interest and redemption for KZN cricket	To develop sport in community	323,046	NIL
Grants in Aid Parks Dept	Community outreach fund for community based organisation as well as faith based - donation of fauna and flora	Must be community based	100	20,676
Grant In aid Twilaga Ol	Community based old age home	Pay only rent	151,819	879,472
Grant In aid Twilaga Ol	Community based old age home	Pay only rent	315,984	1,561,622
Mount Edgecombe Swim Club	Maintenance for Swimming pool		15,950	NIL
Natal Philharmonic Orchestra	A culturall heritage intitution established in terms of the cultural institutions Act to promote various cultural heritage projects	Grant specifically and exclusively afforded for arts development	6,751,976	36,440,572
Natal Society Of Arts	Community based non profit Art gallery	Pay only rent	80,520	556,785
Playhouse Company	An exclusively classical music institution established in terms of the cultural institutions Act to promote classical music by staging various projects	Grant specifically and exclusively afforded for arts development	2,809,443	15,615,868
Point Precinct Trust	Annual Grant for the provision of appropriate levels of Management/services within the Point Precinct	Annual Grant as per deed of Grant	1,753,177	NIL
Poverty Alleviation	Cooperatives are employed to cut grass, bush clearing, mantenance work at depots and also alien plant removals	NIL	3,692,430	NIL
SAAMBR - Subsidy	To manage the day to day operations of the Marine Park component of uShaka Marine World including marine research and education	Annual Grant as per MOA .	38,150,000	NIL
Sporting Bodies - Gen Rate	book entry of Rates For varios sporting bodies	To develop sport in community	638,286	NIL
Sporting Bodies - Gen Rate	book entry of Rates For varios sporting bodies	To develop sport in community	32,166,360	NIL
Stable Theatre	A cultural heritage institution and community Art centre	pay only rent	297,960	1,999,059

Declaration of Loans and Grants made by the municipality 2009/10				
All Organisation or Person in receipt of Loans */Grants* provided by the municipality	Nature of project	Conditions attached to funding	Value 2009/10 R' 000	Total Amount committed over previous and future years
Subsidy Enhanced Extended	Capital Discounts for loan Debtors - balance owing written off.	NIL	33,718,927	NIL
Sundry Ad hoc grants	Annual Grant - Grants to non - profit organisations to host and hold events and projects that have specific dates during the year	NIL	346,084	NIL
Sundry Sporting bodies Int	book entry of Interest and redemption For varios sporting bodies	To develop sport in community	85,472	NIL
Tourism Indaba	To promote Tourism in eThekwini	As per agreement with SA Tourism	10,289,134	NIL
Trade Point : Durban	Annual Grant To encourage, attract and assist SMME's to develop their international capability and efficiency whereby they can achieve success and recognition as Local Traders and Exporters to a variety of international markets.	Annual Grant as per MOA .	1,096,491	NIL
Total			**149,974,192**	
* Loans/Grants - whether in cash or in kind				

MFMA Section 71 Returns Not Made During 2009/10 According to Reporting Requirements	
Return	**Reason Return has not been properly made on due date**
All Returns were submitted on time to National Treasury	